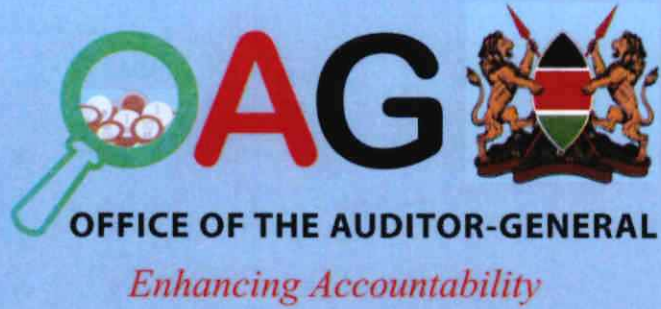


REPUBLIC OF KENYA



**REPORT**

**OF**


**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
NAMBALE CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

PARLIAMENT  
OF KENYA  
LIBRARY

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE:</b> 05 MAY 2024	<b>DAY:</b> Wednesday
<b>TABLED BY:</b>	Hon. Owen Baya, MP Deputy leader of majority
<b>CLERK-AT THE-TABLE:</b>	Kashen Ngiayo



---

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

NAMBALE CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

---

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

<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Definition of Key Terms .....	ii
2. Key Constituency Information and Management .....	iii
3. NG-CDFC Chairman’s Report.....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24.....	xv
5. Governance Statement .....	i
6. Environmental and Sustainability Reporting.....	viii
7. Statement of Management Responsibilities.....	xii
8. Report of the Independent Auditors on the NGCDF- Nambale Constituency .....	xiv
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024.....	2
11. Statement Of Cash Flows for the Year Ended 30th June 2024 .....	3
12. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2024.....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2024.....	6
14. Significant Accounting Policies.....	18
15. Notes To the Financial Statements .....	23
16. Annexes .....	34

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year
ACC	Assistant County Commissioner
KeRRA	Kenya Rural Roads Authority

**B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## **2. 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 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/revisions of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **Vision**

Equitable Socio-economic development countrywide.

### **Mission**

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

### **Core Values**

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

## **Functions of NG-CDF Committee**

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

### **(b) Key Management**

The NGCDF Nambale Constituency's 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 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	CPA Edwin K. Serem
2.	National Sub-County Accountant	Lucas O. Atinda
3.	Chairman NGCDFC	Philip O. Osang'ir
4.	Member NGCDFC	Maktilda A. Okinda

### **(d) Fiduciary Oversight Arrangements**

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

### **(e) NGCDF Nambale Constituency Headquarters**

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

**(f) NGCDF Nambale Constituency Contacts**

Telephone: (254) 112414682  
E-mail: cdfnambale@ngcdf.go.ke  
Website: www.ngcdf.go.ke

**(g) NGCDF Nambale Constituency Bankers**

1. Bank A. (Operations Account).  
Family Bank  
Busia Branch  
Account No-.079000044002
2. Bank B. (Deposit Account).  
Family Bank  
Busia Branch  
Account No-. 079000047668

**(h) Independent Auditor**

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

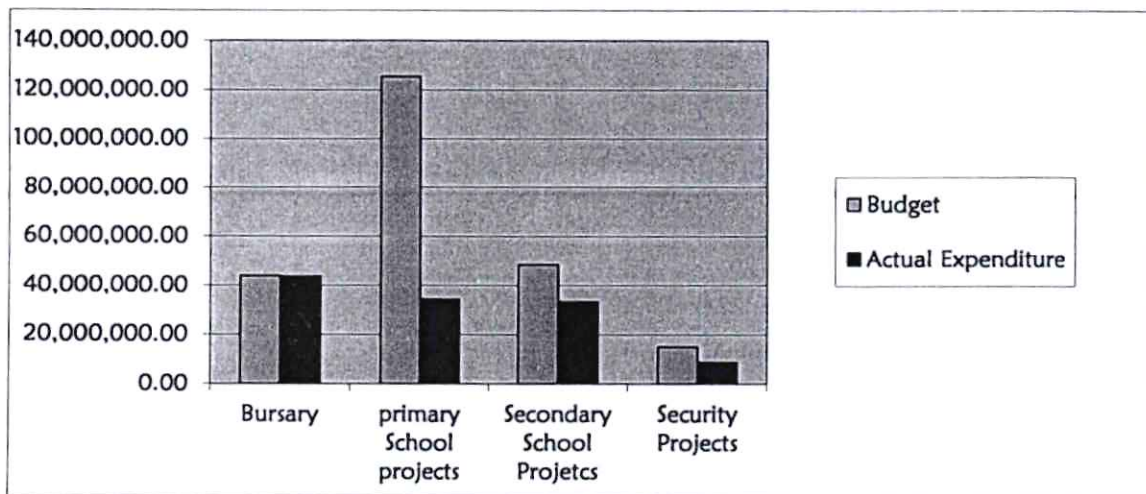
**3. NG-CDFC Chairman's Report**



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

The 2023/2024 Financial Year that ended on 30th June 2024 has been of great success to the constituents in terms of project implementation within the constituency upon receipt of funds from the Board as shown below in the table and graph.

No.	SECTOR	BUDGET	ACTUAL EXPENDITURE
1.	Bursary	43,911,634.00	43,605,963.00
2.	Primary School Projects	125,408,904.51	34,210,000.00
3.	Secondary School Projects	48,468,451.00	33,258,451.00
4.	Security Projects	15,020,800.00	8,740,800.00



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

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

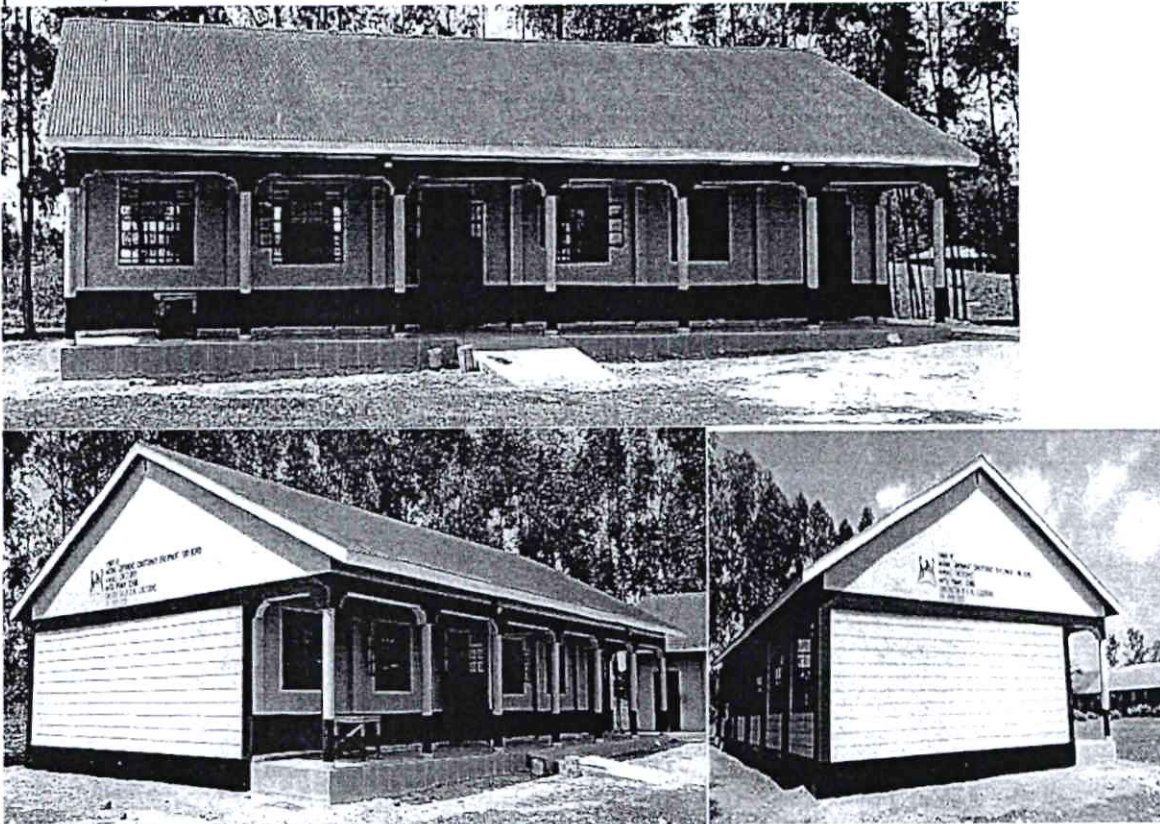
---

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

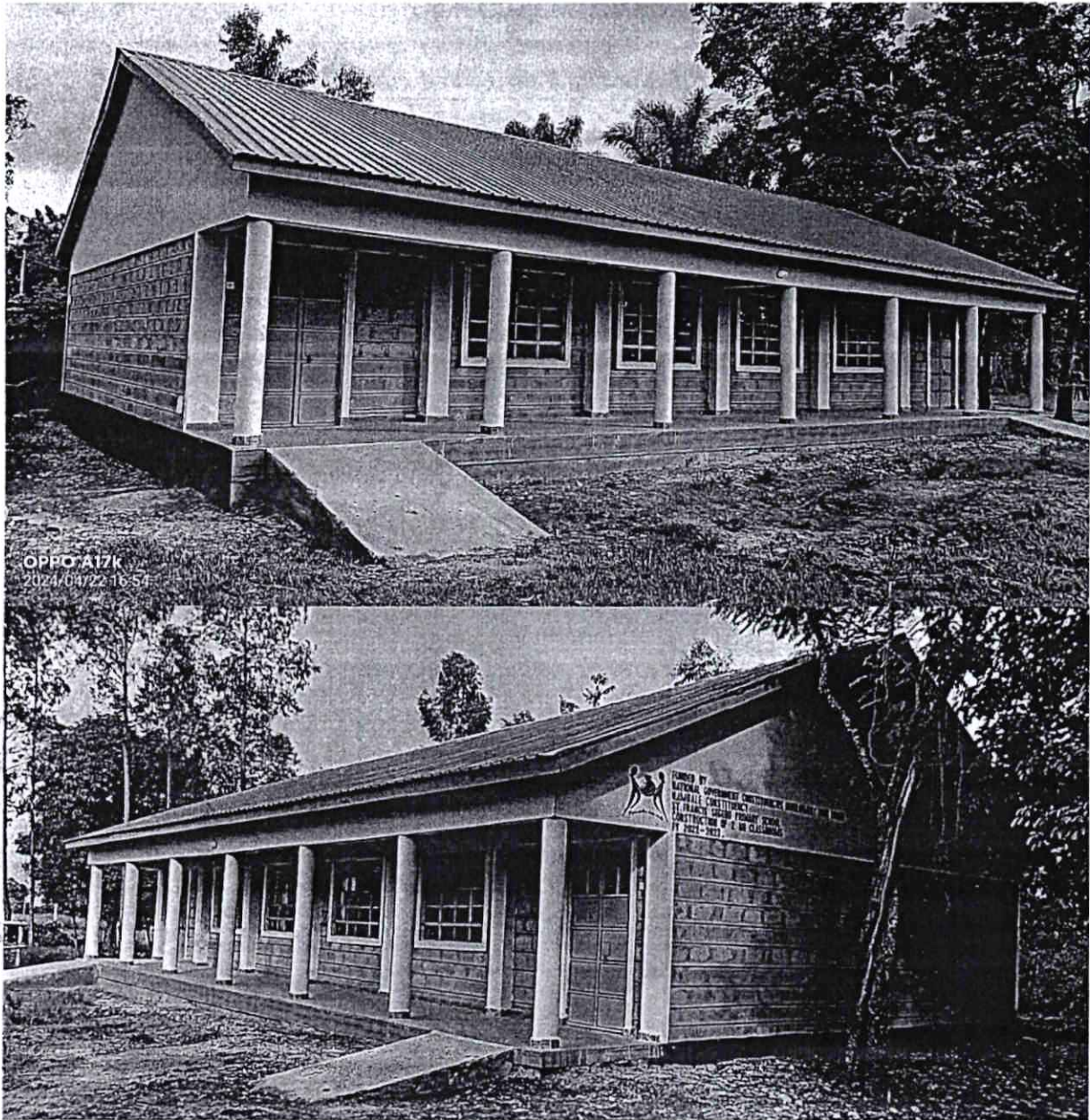
- Nambale NGCDF was able to disburse bursary to students across all levels on time, thus allowing students to carry out their studies smoothly without interruption. Bursaries were issued to over 9,000 bright but needy students across the constituency.
- Construction modern classrooms as well as sanitation facilities, has been of great success to the constituency where students and teachers are now able to learn under conducive environment

**Key achievements**

Nambale NGCDFC during the financial year under review achieved the following as best projects. More projects are yet to be fully implemented since funds were received at the closure of the Financial Year .However, the constituency was to fully implement those projects that were overlapping under financial year under review as shown in the photos;



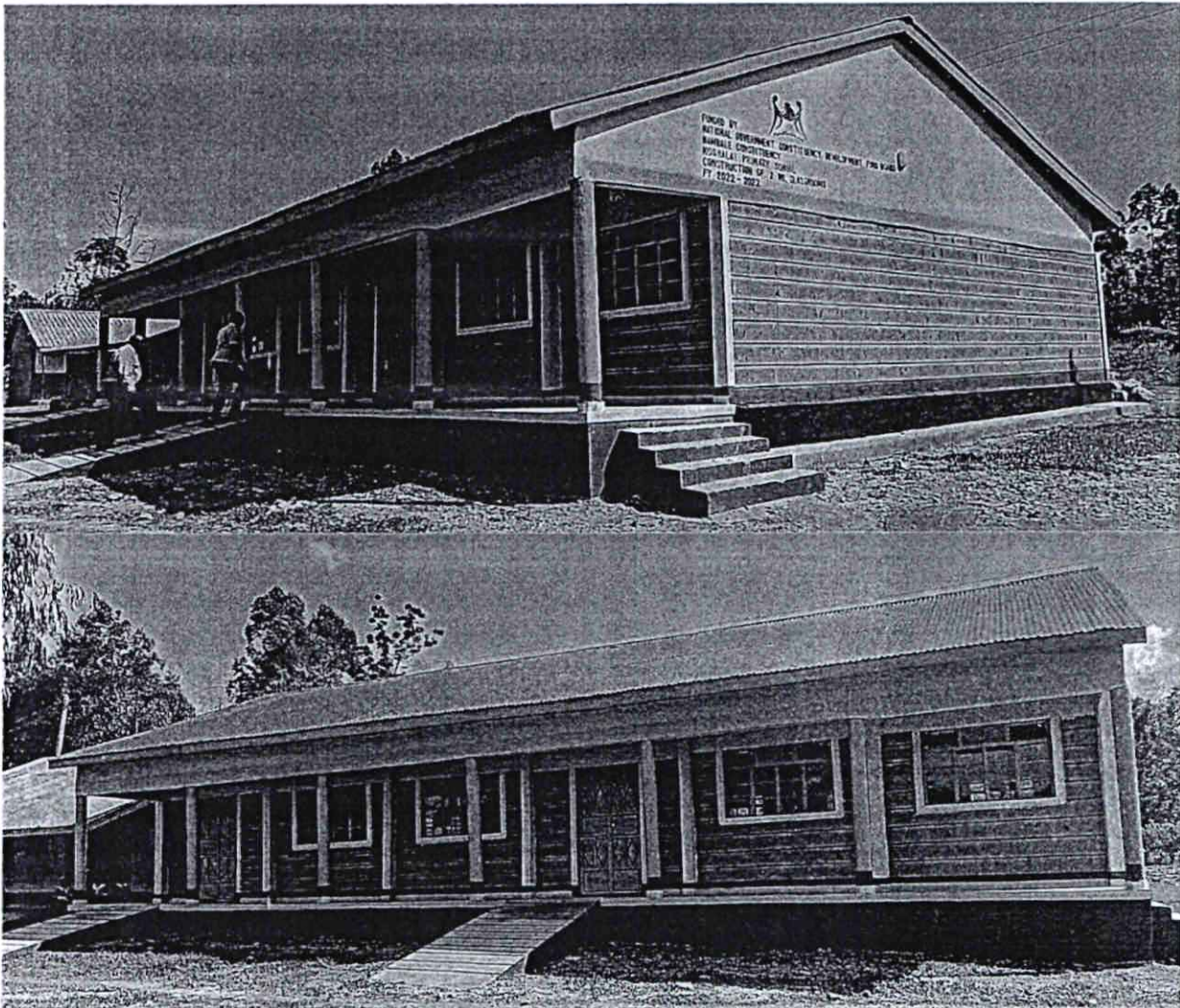
*Fig1; Matili Primary School- Constuction of Two Classrooms to completion*



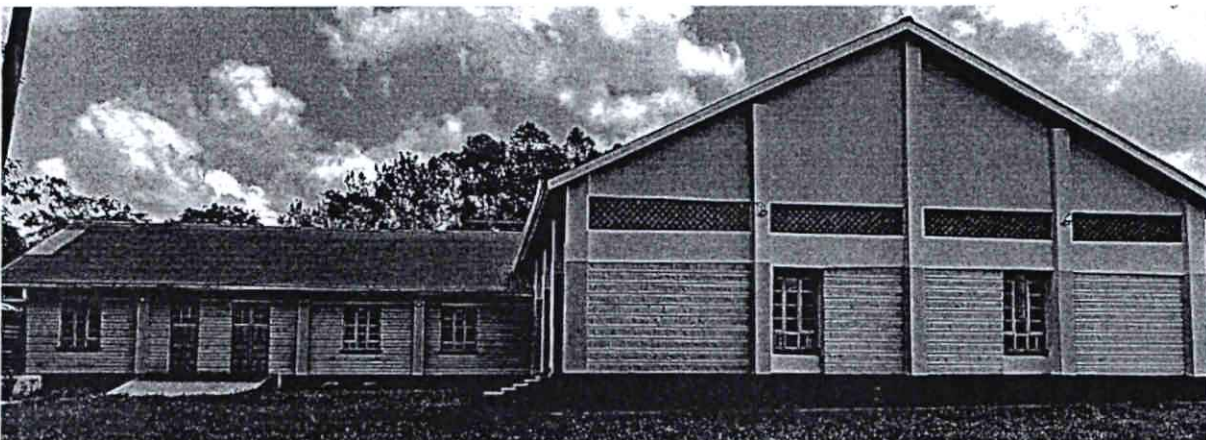
*Fig2: Segero Primary School- Constuction of Two Classrooms to completion*

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---



*Fig3; Koshalai Primary School- Constuction of Two Classrooms to completion*



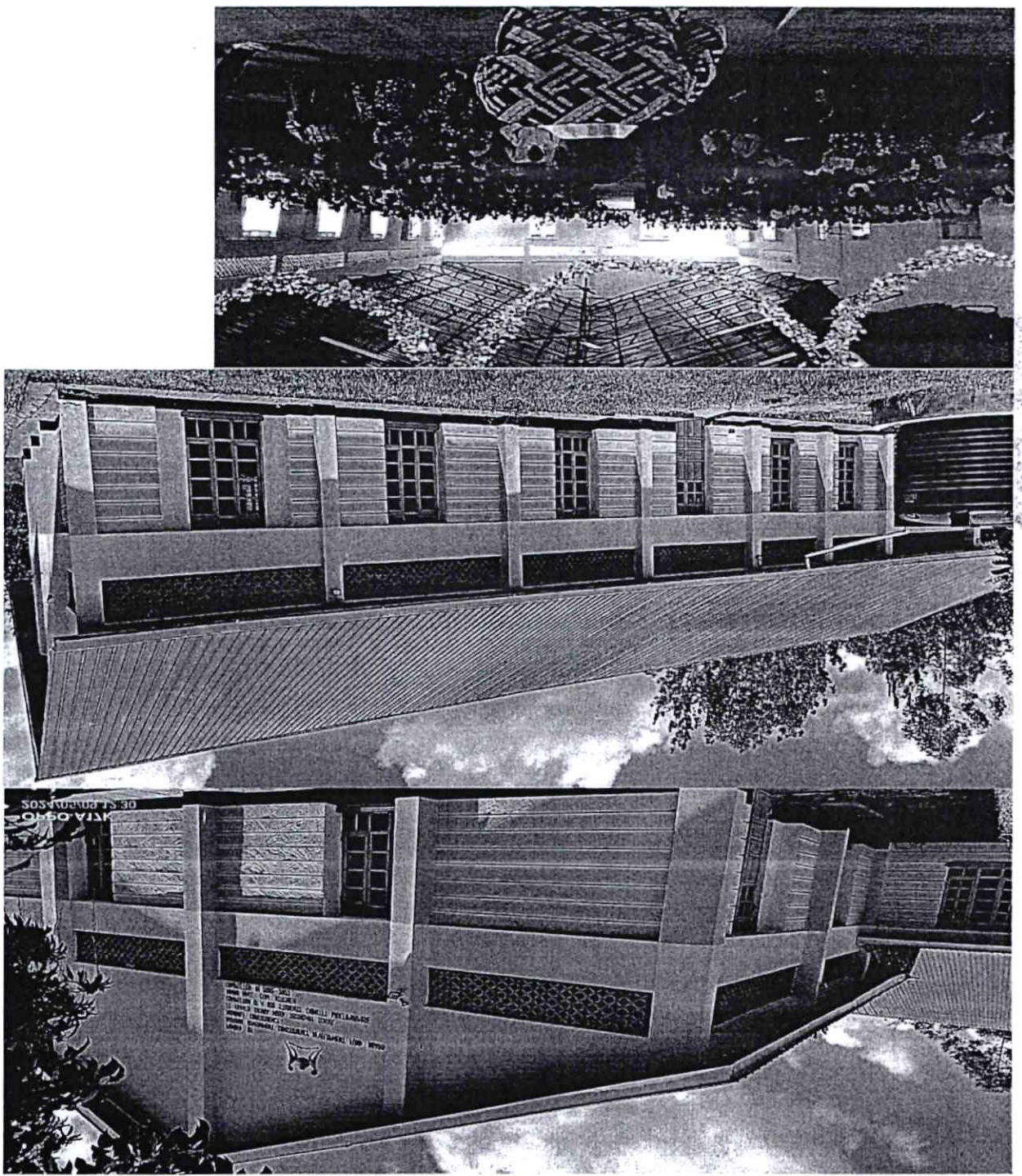


Fig4: St. Francis Sikinga Secondary School- Completion of multipurpose Hall cum kitchen

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

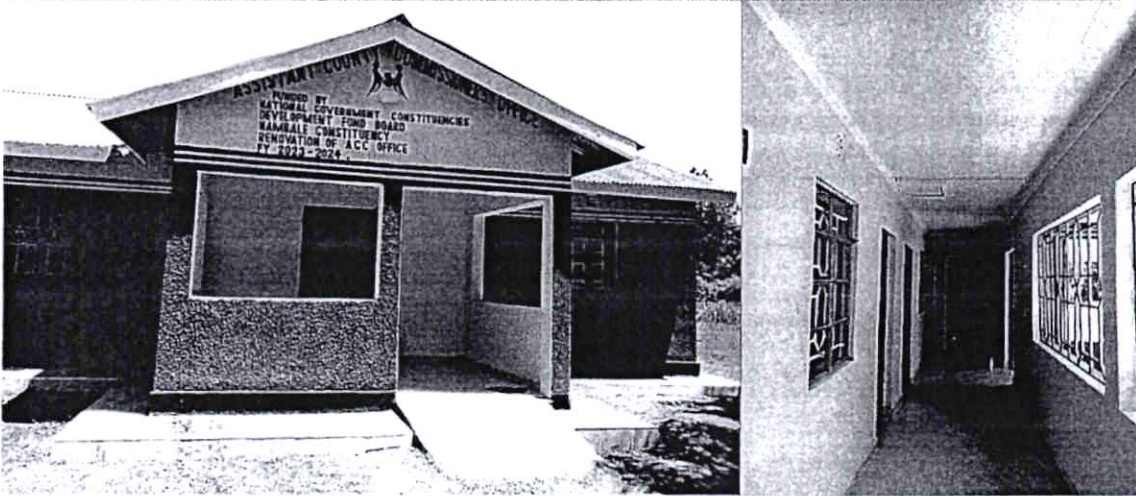
---



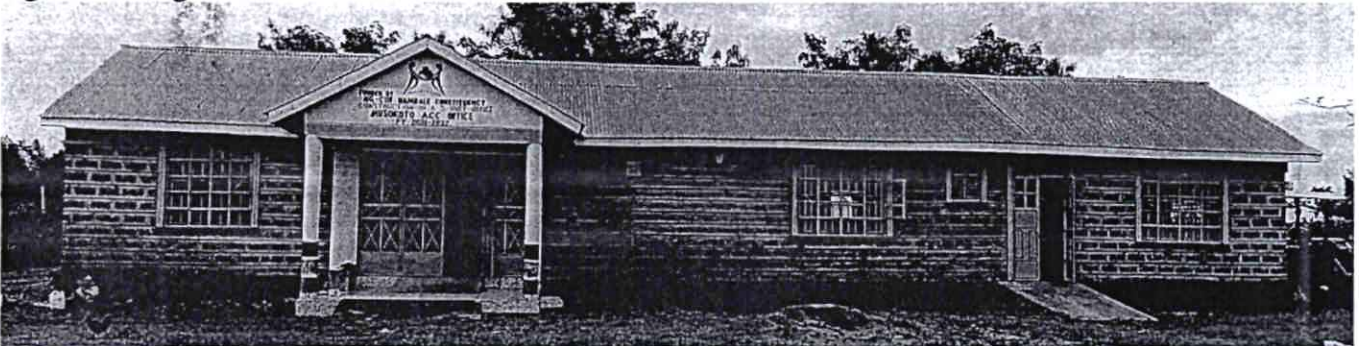
*Fig5; Syekunya Assistant Chief's Office- Construction of Assistant Chief's Office to completion*



*Fig6; Musokoto Assistant Chief's Office-Construction of Assistant Chief's Office to completion*



*Fig7: Malanga Division ACC Office- Renovation of ACC Office*



*Fig8: Musokoto Division ACC Office- Construction to completion of ACC Office*

### **Emerging Issues**

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

- Anti-government protests resulting to political instability also affecting office operations and project monitoring.
- The amendment of NG-CDF Act 2015 that deleted some sections of fundable projects. For example sports activities.

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

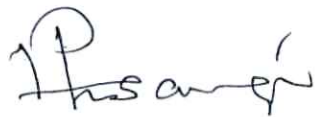
**Challenges**

Major challenges faced by the Fund include;

- 1) Delayed disbursement of funds resulting to untimely project implementation as well as project overlap.
- 2) The recent rejection of the Finance Bill that could have had NGCDF get additional funding. Therefore, we would not be able to address various challenges facing in the various sectors across the constituency.

**Way forward**

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



.....  
Name: Philip O. Osang'ir  
Chairman NG-CDF Committe

#### 4. Statement of Performance Against Predetermined Objectives for FY 2023/24

##### 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 the *NGCDF Nambale Constituency 2022-2027* plan are to:

**Key Result Area 1:** Improve access to quality education, and skills acquisition at all levels of learning

**Strategic Objectives:** Improve enrolment of learners in all levels of learning and 100% transition to next level  
Improve and expand learning infrastructure at all level

Enhance the acquisition of 21st century skills and capacity building for the youth for job creation and economic inclusion  
**Strategies/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.

Timely disbursement of bursaries to needy students in post primary education including tertiary institutions.  
Provided internship opportunities to TVET graduates.

Enhanced ICT and digital skills training and capacity development to enable Nambale youth tap into the opportunities in ICT and Digital Economy.

**Key Result Area 2:** Strengthen and enhance safety and security of all Nambale Constituents

**Strategic Objectives:** Strengthen the capacity of security agencies to achieve their mandate

Improve safety and security in community, markets and trading centers

**Strategies/Initiative:** The physical office premises of the National Government Administration have been improved, through constructions and rehabilitations to help in security matters.

Procured land for establishment of national administration offices.

Enhanced the relationship between the community and security agencies through dialogue forums.

**Key Result Area 3:** Strengthen communities' adaptive capacity and resilience to climate change Objective

**Strategic Objectives:** Propagate and promote environmental stewardship Ensure compliance with environmental regulations  
Promote community led climate change adaption and mitigation initiatives and environmental enterprise.  
**Strategies/Initiative:** Modern pit latrines have been constructed in several learning institutions in order to improve of sanitation.  
Planted trees in public institutions including learning institutions as well as during NG-CDF events.  
Participated in international environmental days and recognize local players that have outstanding efforts in environmental protections  
Mobilized support for community based environmental enterprises such as trees nurseries by providing them with a variety of ecologically friendly trees;

**Key Result Area 4:** Nurturing and development of youth talent for creative economy  
**Strategic Objectives:** Promote and support community-based sporting activities  
Promote and support school-based sporting events  
Promote arts and creative economy in the constituency  
**Strategies/Initiative:** Supported community-based youth clubs with sporting equipment  
Promoted and organized community-based sporting events for youth – both boys and girls.  
Established an all-inclusive youth talent and sports stakeholders' roundtable to explore ways in nurturing talents and promote sports in Nambale.  
Supported secondary institutions to procure buses for sporting and other co-curricular activities;  
Supported school-based annual sports tournaments

**Key Result Area 5:** Improve Road Infrastructure and network  
**Strategic Objectives:** Enhance motorization of the roads in the constituency  
**Strategies/Initiative:** Worked with KERRA to repair dilapidated roads in the constituency.  
Work with KERRA and other relevant agencies to construct new roads, and bridges to connect Nambale with other constituencies and also to improve road safety especially for school children and constituents at large.

**Key Result Area 6:** Organizational capacity Strengthening  
**Strategic Objectives:** To enhance and sustain delivery of quality services.  
Promote Ethics, National Values and Good Corporate Governance.

To promote local content development and industries by supporting marginalized groups to participate in public procurement.

To strengthen fiduciary assurance and transparency.

To enhance capacity building and productivity of the workforce.

To ensure policies, procedures, protocols are in place plus a reliable i. Develop an M&E system ii. Mainstream M&E in all departments iii. Continuously enhance the capacity of M&E staff and effective M&E system. Strengthen communication function.

To improve Information and Communication Technologies for better service delivery.

Institutionalize Knowledge Management for Socio economic development.

**Strategies/Initiative:** Conformed service delivery with international quality standards

Enhanced and maintained a conducive work environment

Branded the office front desk including staff with uniform and ensured they are properly trained on providing people-centric customer care and related services

Capacity built staff and NG-CDF quality service delivery

Enhanced the registration of Access to Government Procurement Opportunities Enterprises (AGPO) and mainstreamed Government policies on gender equality, PWDs and other marginalized groups.

Built capacity at both levels of government on public procurement and asset disposal.

Supported the establishment and implementation of Risk Management Framework and ensured effective use of public resources.

Built capacity of NG-CDF committee, PMC and staff on Public Finance Management (PFM)

Identified areas where competency is critically needed and built the capacity of staff on those areas

Trained staff and committee on identified technical capacity areas

Developed an M&E system and mainstreaming in all departments

Continuously enhance the capacity of M&E and also built capacity of NG-CDF committee on project prioritization

Improve internal and external communications mechanisms and enhanced transparency through information sharing

Strengthened institutional ICT capacity

**Key Result Area 7:** Strengthen strategic partnership and collaboration

**Strategic Objectives:** To cultivate and build strategic partnership for service delivery.

**Strategies/Initiative:** Worked with the neighbouring constituencies in improving road connections through bridges, and on other cross-cutting areas:

Organized Constituency Stakeholder round-tables and developed a partnership engagement strategy

Partnered with KERRA to enhance road networks and also built strong partnerships with the County Government of Busia on enhancing delivery of services under devolved function.

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above strategic development objectives to specific sectors, all the 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:

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	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2023/24 - We increased number of classrooms in learning institutions through construction of 11 classrooms in 8 primary schools and 2 in 2secondary schools.Completed construction of multipurpose hall at St. Francis skinga secondary school,as well as completion of a storey dormitory at Elwanikha Girls Secondary school.We also renovated 31 classrooms in 13 primary schools - Bursary beneficiaries increased in 2023/24 to approximately 9,000 compared to last FY at all levels (with approximately 7,000 secondary and 2000 Tertiary students). - Bursary beneficiaries at all levels were as per the attached schedules

<p>Security</p>	<p><i>Improve the overall security of all residents and reduce crimes.</i></p>	<p><i>Enhanced presence of security personnel</i></p>	<p><i>% coverage of security personnel and Number of facilities constructed</i></p>	<p><i>We increased the security infrastructure by additional construction of 4 more assistant Chiefs Chiefs' offices across the four wards in the constituency and also furnishing of the offices through purchase of office furniture. to improve the good working environment as well as delivery of security of the residents of Nambale Constituency.</i></p>
<p>Environment</p>	<p><i>Increase access to safe water, improved sanitation and conservation of natural resources</i></p>	<p><i>Enhanced increase in modern sanitation in several learning institutions and improved ecosystem.</i></p>	<p><i>Number of sanitation blocks constructed across all levels.</i></p>	<p><i>We increased the number sanitation under environment by construction of 6 semi improved sanitation blocks, we also constructed base water tank for collection of rain water. We marked World Environment day by planting trees.</i></p>

## **5. Governance Statement**

### **Background**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

#### **a. NG-CDFC process of appointment**

The NGCDF Act 2016 on appointment of NGCDFC members states;

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

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette. 1952 Kenya Subsidiary Legislation, 2016

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency. The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed from Nambale Constituency Office as per section 43 of the NG-CDF Act, 2015.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Philip Okwara Osangir	Male (Adult)	Bukhayo North Walatsi
2.	Collins Ogola	Male (Youth)	Nambale Township
3.	Maktilda Akinyi Okinda	Female (Adult)	Bukhayo East
4.	Willykster Achieng Okwang	Female (Youth)	Bukhayo Central

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**Nominee of the person representing persons with disability**

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Elizabeth Nafula Wekesa	National Council Of People Living With Disability	Locomotor Disability	Bukhayo North/Walatsi

**Nominee of the constituency Office**

S/N	Name	Category	occupation	Ward
1	Rosemary Makokha Radoli	Female representative	Retired teacher	Bukhayo East
2	Javas Makokha Odilo Kwoba	Male Representative	Retired teacher	Nambale Township

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Patrick Kitole Kabole	Male	Nambale Township

The list of the selected and recommended members was forwarded to the NG\_CDF Board and were further gazetted through a gazette notice dated 16<sup>th</sup> December, 2022.

The Nambale NG\_CDFC Members were gazetted as follows

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	Collins Ogola	Male Youth Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Philip Okwara Osangir	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Willykster Achieng Okwang	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c)
4.	Maktilda Akinyi Okinda	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Elizabeth Nafula Wekesa	Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Javas Makokha Odilo Kwoba	Nominee of the Constituency Office (Male)	Appointment Pursuant to Sect. 43 (2)(e)
7.	Rosemary Makokha Radoli	Nominee of the Constituency Office (Female)	Appointment Pursuant to Sect. 43 (2)(e)

The First NG-CDFC in augural meeting was held on 21<sup>st</sup> December ,2022. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	<b>NAME</b>	<b>POSITION</b>	<b>WARD</b>
1	Philip Okwara Osangir	Chairman	Bukhayo North/Walatsi
2	Javas Makokha Odilo Kwoba	Secretary	Nambale Township

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

The Committees were constituted as follows;

**1. Bursary Sub-committee**

	<b>NAME</b>	<b>POSITION</b>
1.	Elizabeth Nafula Wekesa	Chairperson
2.	Collins Ogola	Secretary
3.	Rosemary Makokha Radoli	Member
4.	Patrick Kitole Kabole	Member
5.	Willykster Achieng Okwang	Member

**2. Emergency/ Disaster Management Sub-Committee**

	<b>NAME</b>	<b>POSITION</b>
1.	Carolyne Onchoka	Chairperson
2.	Collins Ogola	Secretary
4.	Rosemary Radoli	Member
5.	Edwin Serem	Member

**3. Complaint Handling & Resolution Sub-Committee**

	<b>NAME</b>	<b>POSITION</b>
1.	Carolyne Onchoka	Chairperson
2.	Edwin Serem	Secretary
3.	Philip Osangir	Member
4.	Javas Makokha	Member
5.	Rosemary Radoli	Member

**b. NG-CDFC Tenure**

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

**c. The Role of the Constituency Committee**

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate on development matters.
- ii. Deliberate on project proposals and any other projects considered beneficial to the constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

**d. Removal of a member**

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Nambale the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

**Handing Over**

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 22<sup>nd</sup> December, 2022.

**National Government Constituencies Development Fund (NGCDF)**

**Nambale Constituency**

**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**e. NG-CDFC Induction and training**

In the financial year 2023/2024 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Nambale.

**f. Number of meetings**

**Schedule of meetings held during the FY 2023/2024**

S.No	Name of committee member	12/07/2023	26/07/2023	16/08/2023	31/08/2023	12/09/2023	29/09/2023	17/10/2023	11/11/2023	21/11/2023	07/12/2023	19/12/2023	18/01/2024	13/02/2024	26/02/2024	25/03/2024	04/04/2024	29/04/2024	13/05/2024	27/05/2024	25/06/2024
1	Philip Okwara Osangir	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Javas Makokha Odilo Kwoba	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Edwin K. Serem	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Mr. Collins Ogola Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	Willykster Achieng	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Maktilda Akinyi Okinda	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Elizabeth Nafula Wekesa	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Rosemary Makokha Radoli	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Patrick Kabole	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Caroline Onchoka	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance Kshs. 7,000 per meeting and all other members an allowance of Kshs. 5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

**h. Disclose the policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Nambale contravened conflict of interest policy.

**i. Succession plan**

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

**j. Ethics and code of conduct**

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

**k. Risk Management**

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identifica

## **6. Environmental and Sustainability Reporting**

Environmental matters relate to mitigation of climatic change effects that has been put forward as a key government agenda. The recently amended NGCDF Act 2015 towards increasing the allocation to climate change mitigation activities up from 2-5% has ensured this objective is achieved through the NGCDF Fund. During the financial 2023-2024, Nambale NG\_CDF in its budget allocated Kshs. 1,000,000 towards purchase of tree seedlings to be planted five institutions within the constituency.

### **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 Constituency's 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 marginalized 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.

## **2. Environmental performance**

During the financial year 2023/2024 NGCDF Nambale was able to participate in a tree planting exercise in collaboration with the office of the Deputy County Commissioner. The chairman was able to sensitize the members of the public on the importance of trees and the government target on the forest cover in the country.

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx 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 Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

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

Nambale Constituency 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**

**National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

---

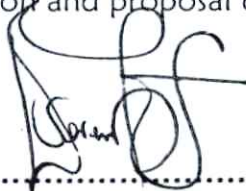
Nambale Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both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

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

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

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



.....  
Name: CPA Edwin K. Serem

Fund Account Manager.



## **7. 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 ended on June 30, 2024. 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, 2024, 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.

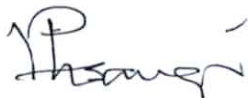
**National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

---

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 September 11/09 2024.



.....  
**Name: Philip Okwara Osang'ir**  
**Chairman – NGCDF Committee**



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



# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NAMBALE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

---

### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nambale Constituency set out on pages 1 to 59 which comprise of the statement of assets and liabilities as at 30 June, 2024 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015, amended 2022 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### Unsupported Project Management Committee (PMC) Balances

Annex 5 – PMC bank balances reflect Kshs.19,291,053 in respect to Project Management Committee (PMC) bank balances held in seventy-one (71) bank accounts while eleven (11) bank accounts had nil balances. However, cash books and bank reconciliation statements for the eighty-two (82) bank accounts were not provided for audit review and in support of the disclosed balances.

Further, nine (9) Project Management Committee (PMC) bank balances amounting to Kshs.316,735 in respect completed projects had not been transferred to the main National Government Constituency Development Fund bank account contrary to Section 12(8) of the National Government Constituencies Development Fund Act 2015 (Amended 2022).

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.19,291,053 could not be confirmed and Management was in breach of the Law.

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

## **Emphasis of Matter**

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

The summary statement of appropriation reflects final budget and actual on comparable basis of Kshs.277,202,606 and Kshs.228,975,765 respectively resulting to an under-funding of Kshs.48,226,841 or 17% of the budget. Similarly, the Fund spent Kshs.159,227,024 against an approved budget of Kshs.277,202,606 resulting to an under-expenditure of Kshs.117,975,582 or 43% of the budget.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management did not provide satisfactory explanation for the delay in resolving the issues.

### **Other Information**

Management is responsible for the other information set out on page iii to xxviii which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### Conclusion

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

### Basis for Conclusion

#### 1. Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other Government units of Kshs.67,468,451 as disclosed under Note 7 to the financial statements. However, the following observations were made.

##### 1.1 Delayed Completion of Proposed Completion of Dormitory at St. Paul's Elwanikha Girls Secondary School Phase III

Note 7 to the financial statements reflects transfers to secondary schools of Kshs.34,183,451 out of which Kshs.14,012,771 was transferred to St. Paul's Elwanikha Girls Secondary School Project Management Committee. Project records provided indicated that a local contractor was awarded a tender for the construction of the proposed dormitory at St. Paul's Elwanikha Girls Secondary School (Phase III) as per contract agreement dated 22 January, 2024. The contract agreement indicated a sum of Kshs.12,600,500 and contract period of sixteen (16) weeks.

However, physical verification of the project in December, 2024 indicated the following.

- a) The project was incomplete at 63% as per project management report of September, 2024.
- b) The contract period had lapsed and exceeded with over seven months without any evidence of extension of contract period provide by management.
- c) The contractor was on site, while window panes fittings, plumbing works, floor works, electrical works, ceiling works, painting works and construction of septic works were outstanding.

In the circumstance delay in meeting contract timelines denied the public the benefits that would have accrued from the projects and the Management may be in breach of the Law for allowing construction of the project outside timelines without a valid extension.

## **1.2 Delayed Completion of the Proposed Construction of One Storey Tuition Cum Administration Block at Siera Girls Secondary School.**

Note 7 to the financial statements reflects transfers to secondary schools of Kshs.34,183,451 out of which Kshs.2,200,000 is in respect to proposed construction of one storey building tuition cum administration block at Siera Girls secondary School. Project records provided indicated that a local contractor was awarded the tender for the proposed construction of one storey building tuition cum administration block at Siera Girls secondary School, as per contract dated 6 September, 2024. The contract agreement indicated a contract sum of Kshs.21,764,070 and contract period of twenty-four (24) weeks to be financed through two multi-year program.

However, the management did not explain the delay in sourcing and engaging the contractor for more than twelve (12) months after transferring Kshs.2,200,000 to the Project management Committee bank account on 16 August, 2023. Further, physical inspection conducted at the project site in December 2024 indicated that the contractor was on site with the following incomplete; general super structure walling, plumbing works, floor works, electrical works, ceiling works and painting works.

In the circumstance, delay in initiating the implementation of approved and funded projects denied the public the benefits that would have accrued from the projects.

## **1.3 Delayed completion of the Proposed Construction of one Storey Building Tuition cum Administration Block at St. Mathews Lwanyange Secondary School**

Note 7 to the financial statements reflects transfers to secondary schools of Kshs.34,183,451 out of which Kshs.2,200,000 is in respect to Proposed Construction of one Storey building Tuition cum Administration Block at St. Mathews Lwanyange Secondary School. Project records provided indicated that a local contractor was awarded the tender for the proposed construction of one storey building tuition cum administration block at St. Mathews Lwanyange Secondary School, as per contract dated 6 September, 2024. The contract agreement indicated a contract sum of Kshs.21,711,870 and a contract period of twenty-four (24) weeks to be financed through two multi-year program.

However, the management did not explain the delay in sourcing and engaging the contractor for more than twelve (12) months after transferring Kshs.2,200,000 to the Project management Committee bank account on 16 August, 2023. Further, physical inspection conducted at the project site in December 2024 indicated that the contractor was not on site with the following incomplete; general super structure walling, plumbing works, floor works, electrical works, ceiling works and painting works.

In the circumstance, delay initiating the implementation of approved and funded projects denied the public the benefits that would have accrued from the projects and full realization of the project may not be met with the contractor abandoning the works.

## **2. Lack of Disposal Plan**

Annex 4 - summary of fixed asset register reflects Kshs.12,750,257 in respect of transport equipment historical cost. Records provided for audit indicated that the transport equipment comprised of two (2) motor vehicles and one (1) motorcycle. Physical inspection conducted in December 2024 revealed that one motor vehicle (Ford Everest) with a historical cost of Kshs.4,950,000 was grounded and unserviceable.

However, the management did not provide an annual asset disposal plan nor provide evidence of plans for disposal of the unserviceable asset. This is contrary to Section 53(4) of the Public Procurement and Asset Disposal Act, 2015, which states that, all asset disposals shall be planned by the Accounting Officer concerned through annual asset disposal plan in a format set out in the Regulations.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

#### **Basis for Conclusion**

##### **Lack of Information Technology Controls**

Review of the general environment and ICT equipment's in the Fund's offices revealed that, the desktop computers in use had no licensed software, no antivirus installed and firewalls to protect the infrastructure. Further, the building was not fitted with smoke detectors, fire outbreak response signage and no fire extinguishing equipment in case of fire outbreak.

In addition, the Fund Management did not provide evidence of data backup mechanism and data was stored in hard drives which can be lost, damaged or expose sensitive information to unauthorized people.

In the circumstances, the internal controls in respect of information and data are weak and exposes the Fund to possible data losses.

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

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

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

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/>. This description forms part of my auditor's report.

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

**Nairobi**

**31 December, 2024**

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

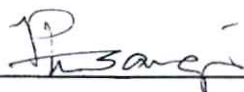
**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	194,555,574	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	265,000	221,950
<b>Total Receipts</b>		<b>194,820,574</b>	<b>87,221,950</b>
<b>Payments</b>			
Compensation of Employees	4	4,308,361	2,739,363
Committee expenses	5	13,979,520	4,031,000
Use of Goods and Services	6	5,511,937	5,831,786
Transfers to Other Government Units	7	67,468,451	2,349,350
Other Grants and Transfers	8	64,480,255	33,457,508
Acquisition of Assets	9	-	7,510,000
Other Payments	10	3,478,500	1,000,000
<b>Total Payments</b>		<b>159,227,024</b>	<b>56,919,007</b>
<b>Surplus/(Deficit)</b>		<b>35,593,550</b>	<b>30,302,943</b>

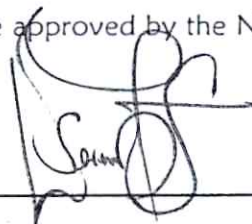
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on September 11/09 2024

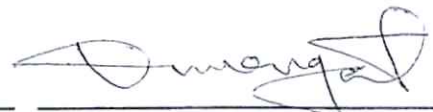
and signed by:



**Chairman NG-CDF  
Committee  
Name: Philip Osang'ir**



**Fund Accountant Manager  
Name: CPA Edwin K. Serem  
ICPAK M/No: 25066**



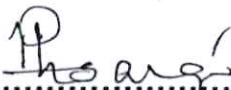
**National Sub-County  
Accountant  
Name: Lucas Atinda  
ICPAK M/No:15302**

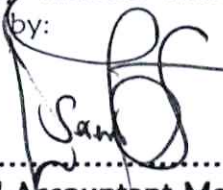
**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

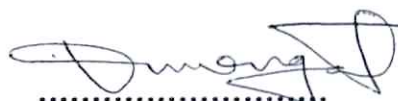
**10. Statement of Assets and Liabilities as at 30th June, 2024**

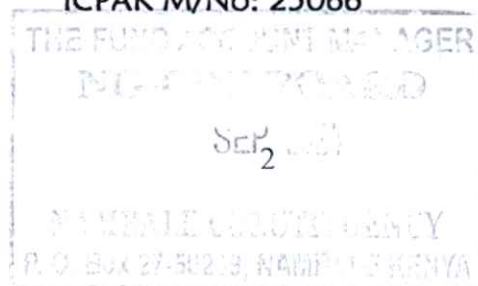
	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	70,533,444	34,155,191
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>70,533,444</b>	<b>34,155,191</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>70,533,444</b>	<b>34,155,191</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	1,128,088	343,385
<b>Total Financial Liabilities (B)</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets (A-B)</b>		<b><u>69,405,356</u></b>	<b><u>33,811,806</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	33,811,806	3,508,863
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		35,593,550	30,302,943
<b>Net Financial Position</b>		<b><u>69,405,356</u></b>	<b><u>33,811,806</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on September 11/09/2024 and signed by:

  
 .....  
 Chairman NG-CDF  
 Committee  
 Name: Philip Osang'ir

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

  
 .....  
 National Sub-County  
 Accountant  
 Name: Lucas Atinda  
 ICPAK M/No:15302



*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

	Notes	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	194,555,574	87,000,000
Other Receipts	3	265,000	221,950
<b>Total Receipts</b>		<b>194,820,574</b>	<b>87,221,950</b>
<b>Payments</b>			
Compensation of Employees	4	4,308,361	2,739,363
Committee Expenses	5	13,979,520	4,031,000
Use of Goods and Services	6	5,511,937	5,831,786
Transfers to Other Government Units	7	67,468,451	2,349,350
Other Grants and Transfers	8	64,480,255	33,457,508
Other Payments	10	3,478,500	1,000,000
<b>Total Payments</b>		<b>159,227,024</b>	<b>49,409,007</b>
<b>Total Receipts Less Total Payments</b>		<b>-</b>	<b>-</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	784,703	(10,056)
<b>Net Cash Flow from Operating Activities</b>		<b>36,378,253</b>	<b>37,802,887</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(7,510,000)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(7,510,000)</b>
Net Increase in Cash & Cash Equivalent		<b>36,378,253</b>	<b>30,292,887</b>
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	11	<b>34,155,191</b>	<b>3,862,304</b>
<b>Cash &amp; Cash Equivalent at End of the Year</b>	11	<b>70,533,444</b>	<b>34,155,191</b>

12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers From NGCDF Board	179,478,503	34,155,191	63,303,912	276,937,606	228,710,765	48,226,841	82.6%
Proceeds from Sale of Tenders-AIA		265,000		265,000	265,000	-	100.0%
Other Receipts		-		-	-	-	
<b>Totals</b>	<b>179,478,503</b>	<b>34,420,191</b>	<b>63,303,912</b>	<b>277,202,606</b>	<b>228,975,765</b>	<b>48,226,841</b>	
<b>Payments</b>							
Compensation of Employees	4,199,436	669,544		4,868,980	4,308,361	560,618	88.5%
Committee Expenses	7,150,857	2,146,852	4,681,811	13,979,520	13,979,520	-	100.0%
Use of Goods and Services	3,683,092	1,828,845		5,511,937	5,511,937	0	100.0%
Transfers to Other Government Units	104,326,596	19,609,150	49,941,610	173,877,356	67,468,451	106,408,905	38.8%
Other Grants and Transfers	58,509,405	6,400,800	8,680,492	73,590,697	64,480,255	9,110,442	87.6%
Acquisition of Assets	1,609,117	-		1,609,117	-	1,609,117	0.0%
Other Payments(Strategic Plan)		3,500,000		3,500,000	3,478,500	21,500	99.4%
Funds pending approved**		265,000		265,000		265,000	0.0%
<b>Totals</b>	<b>179,478,503</b>	<b>34,420,191</b>	<b>63,303,912</b>	<b>277,202,606</b>	<b>159,227,024</b>	<b>117,975,582</b>	<b>57.4%</b>

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024  
Explanatory Notes.*

- The under-utilization of compensation of employees of 88.5% is due to delay in receiving funds from the NGCDF Board within the financial year.
- The transfers to other government units is under-utilized at 38.8% due to delay in receiving funds from the board during the financial year 2023/2024.
- Other grants and transfers were also under-utilized during the financial year due to delay in receiving funds from the NGCDF board

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	117,975,582
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	48,226,841
	69,748,741
Increase/(decrease) Accounts payable	784703
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	<b>70,533,444</b>

13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024

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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,199,436	669,544		4,868,980	4,308,361	560,619
1.2 Committee allowances	2,971,000			2,971,000	2,971,000	-
1.3 Use of goods and services	2,851,821	1,828,845		4,680,666	4,680,666	-
<b>Sub-total</b>	<b>10,022,257</b>	<b>2,498,389</b>		<b>12,520,646</b>	<b>11,960,027</b>	<b>560,619</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,413,857			1,413,857	1,413,857	-
2.2 Committee allowances	2,766,000	2,146,852	4,681,811	9,594,663	9,594,663	-
2.3 Use of goods and services	831,271			831,271	831,271	-
<b>Sub-total</b>	<b>5,011,128</b>	<b>2,146,852</b>	<b>4,681,811</b>	<b>11,839,791</b>	<b>11,839,791</b>	<b>-</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
<b>4.0 Emergency</b>						
<b>4.1 Primary Schools</b>						
Mukemo Primary School		150,000		150,000	150,000	-

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
		Kshs	Kshs			
Kajoro Primary School		150,000		150,000	150,000	-
Namahindi Primary School		350,000		350,000	350,000	-
Makongeni Primary School		350,000		350,000	350,000	-
Lupida Primary School		350,000		350,000	350,000	-
Makale Primary School		350,000		350,000	350,000	-
Kaludeka Primary School		350,000		350,000	350,000	-
Lwanyange Primary School		350,000		350,000	350,000	-
Emukhuyu Primary School		350,000		350,000	350,000	-
Opedur Primary school		400,000		400,000	400,000	-
Segero Primary school		350,000		350,000	350,000	-
Emukhuyu Primary school		50,000		50,000	50,000	-
Ekisumo Primary School	400,000			400,000	400,000	-
Lwanyange Primary School	1,800,000			1,800,000	1,800,000	-
Sikinga primary School	3,700,000			3,700,000	3,700,000	-
<b>4.2 Secondary schools</b>						
Namaindi Secondary School	400,000			400,000	400,000	-
St. Paul's Elwanikha Girls secondary school		350,000		350,000	350,000	-
4.3 Tertiary institutions						
4.4 Security projects						

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Malanga Assistant Chief's Office	1,100,000			1,100,000	1,100,000	-
Deputy County Commissioner office		350,000		350,000	350,000	-
Deputy County Commissioner office		350,000		350,000	350,000	-
Deputy County Commissioner office		60,000		60,000	60,000	-
4.5 Unutilised	230,442		-	230,442		230,442
<b>Sub-total</b>	<b>7,630,442</b>	<b>4,660,000</b>	<b>-</b>	<b>16,204,281</b>	<b>12,060,000</b>	<b>230,442</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	30,042,643			30,042,643	30,042,643	-
5.3 Tertiary Institutions	13,266,320			13,266,320	13,266,320	-
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
5.7 Special needs	290,000			290,000	290,000	-
<b>Sub-total</b>	<b>43,598,963</b>	<b>-</b>	<b>-</b>	<b>43,598,963</b>	<b>43,598,963</b>	<b>-</b>

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>6.0 Sports</b>						
6.1 Constituency Sports Tournament		-		-	-	-
6.2 Regional Sports Tournament		-		-	-	-
<b>Sub-total</b>		-		-	-	-
<b>7.0 Environment</b>						
Dulienge Primary School	200,000			200,000		200,000
Ekisumo Primary School	200,000			200,000		200,000
Emakina Primary School	200,000			200,000		200,000
Nangeni Primary School	200,000			200,000		200,000
Tanga Kona Police Post	200,000			200,000		200,000
Unutilised				-		-
Canon Awori Secondary School			200,000	200,000		200,000
Harambee Primary School			200,000	200,000		200,000
Kajoro Primary School			80,492	80,492	80,492	-
Madende Primary School			200,000	200,000		200,000
Madibo Secondary School			200,000	200,000		200,000
Namaindi Primary School			200,000	200,000		200,000
Nangeni Primary School			200,000	200,000		200,000

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St.Marys Nambale Primary School			200,000	200,000		200,000
St.Peters Khwilare Primary School			200,000	200,000		200,000
<b>Sub-total</b>	<b>1,000,000</b>	<b>-</b>	<b>1,680,492</b>	<b>2,680,492</b>	<b>80,492</b>	<b>2,600,000</b>
<b>8.0 Primary Schools Projects (List all the Projects)</b>						
Dulienge Junior Secondary School	1,350,000			1,350,000		1,350,000
Ekisumo Junior Secondary School	1,350,000			1,350,000		1,350,000
Elwanikha Junior Secondary School	1,350,000			1,350,000		1,350,000
Emakina Junior Secondary School	1,350,000			1,350,000		1,350,000
Esidende Junior Secondary School	1,350,000			1,350,000		1,350,000
Harambee Primary School	130,000			130,000		130,000
Igara Junior Secondary School	1,350,000			1,350,000		1,350,000
Ikondokhera Primary School	2,700,000			2,700,000		2,700,000
Kachoroi Primary School	2,700,000			2,700,000		2,700,000
Kajoro Primary School	1,030,000			1,030,000		1,030,000

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
		Kshs	Kshs			
Katira Junior Secondary School	1,350,000			1,350,000		1,350,000
Khulwanda Junior Secondary School	1,350,000			1,350,000		1,350,000
Khwirale Junior Secondary School	1,640,883			1,640,883		1,640,883
Lupida Junior Secondary School	1,350,000			1,350,000		1,350,000
Lwanyange Junior Secondary School	1,350,000			1,350,000		1,350,000
Mabunge RC Junior Secondary School	1,350,000			1,350,000		1,350,000
Madende Clinic Primary School	550,000			550,000		550,000
Maira Primary School	1,730,000			1,730,000		1,730,000
Makale Primary School	2,700,000			2,700,000		2,700,000
Makongeni Junior Secondary School	1,350,000			1,350,000		1,350,000
Malanga Junior Secondary School	1,350,000			1,350,000		1,350,000
Maolo Primary School	1,800,000			1,800,000		1,800,000
Mundembu Primary School	830,000			830,000		830,000
Musokoto B Junior Secondary School	1,350,000			1,350,000		1,350,000

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
		Kshs	Kshs			
Musoma Junior Secondary School	1,350,000			1,350,000		1,350,000
Nambale AC Junior Secondary School	1,640,883			1,640,883		1,640,883
Nambale Urban Primary School	40,864,830			40,864,830		40,864,830
Namisi Primary School	2,700,000			2,700,000		2,700,000
Opedur Primary School	3,000,000			3,000,000		3,000,000
Sango Primary School	2,700,000			2,700,000		2,700,000
St Marys Nambale Junior Secondary School	1,350,000			1,350,000		1,350,000
St Monica RC Ojam Primary School	830,000			830,000		830,000
Matili Primary School			819,999	819,999		819,999
Nambale Muslim Pri. School			1,075,000	1,075,000		1,075,000
Makale Primary School			157,309	157,309		157,309
St Martin Kisoko Special School		925,000		925,000	925,000	-
Koshalai Primary School		2,200,000		2,200,000	2,200,000	-
Buloma Primary School		1,100,000		1,100,000	1,100,000	-
Maira Primary School		1,100,000		1,100,000	1,100,000	-

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
		Kshs	Kshs			
Nambale Muslim Primary School		1,100,000		1,100,000	1,100,000	-
Segero Primary School		2,200,000		2,200,000	2,200,000	-
Kisoko Girls Primary School		1,100,000		1,100,000	1,100,000	-
Harambee Primary School			1,075,000	1,075,000	1,075,000	-
Malanga Primary School			500,000	500,000	500,000	-
Matili Primary School			2,200,000	2,200,000	2,200,000	-
Elwanikha primary School			230,000	230,000	230,000	-
Emakina Primary School			230,000	230,000	230,000	-
Maolo Primary School			230,000	230,000	230,000	-
Musoma Primary School			230,000	230,000	230,000	-
St Marys Nambale Primary School			1,800,000	1,800,000	1,800,000	-
Musoko DEB Primary School			1,800,000	1,800,000	1,800,000	-
Otiri Primary School			1,200,000	1,200,000	1,200,000	-
Otiri Primary School			150,000	150,000	150,000	-
Kaludeka Primary School			1,800,000	1,800,000	1,800,000	-
Mwangaza Primary School			830,000	830,000	830,000	-
Buyofu Primary School			1,800,000	1,800,000	1,800,000	-
Namahindi Primary School			1,800,000	1,800,000	1,800,000	-

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
		Kshs	Kshs			
Namahindi Primary School			200,000	200,000	200,000	-
Khayo Primary School			1,200,000	1,200,000	1,200,000	-
Sibembe Primary School			1,800,000	1,800,000	1,800,000	-
Malanga Primary School			600,000	600,000	600,000	-
Malanga Primary School			460,000	460,000	460,000	-
Khwirale Primary School			1,200,000	1,200,000	1,200,000	-
Khwirale Primary School			150,000	150,000	150,000	-
Manyole Primary School			1,800,000	1,800,000	1,800,000	-
Emukhuyu Primary School			1,200,000	1,200,000	1,200,000	-
<b>Sub-total</b>	<b>89,146,596</b>	<b>9,725,000</b>	<b>26,537,309</b>	<b>125,408,905</b>	<b>34,210,000</b>	<b>91,198,905</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
Esidende Secondary School	1,480,000			1,480,000		1,480,000
Lwanyange Secondary School	6,000,000			6,000,000		6,000,000
Maolo Secondary School	1,350,000			1,350,000		1,350,000
Maolo Secondary School	350,000			350,000		350,000
Siera Girls Secondary School	6,000,000			6,000,000		6,000,000
Khayo Secondary School			15,000	15,000		15,000
Namaindi Secondary School			15,000	15,000		15,000

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
		Kshs	Kshs			
Siera Girls Secondary School			2,200,000	2,200,000	2,200,000	-
Buyofu Secondary School			500,000	500,000	500,000	-
Nambale Urban Sec. School			1,190,000	1,190,000	1,190,000	-
St. Josephs Musokoto Sec. School			1,090,000	1,090,000	1,090,000	-
Elwanikha Girls Sec School			810,000	810,000	810,000	-
Elwanikha Girls Sec School			390,000	390,000	390,000	-
Elwanikha Girls Sec School		2,788,470	10,024,301	12,812,771	12,812,771	-
Sikinga Mixed Sec Schoo		4,000,000	3,950,000	7,950,000	7,950,000	-
Lwanyange Secondary School		2,200,000		2,200,000	2,200,000	-
Malanga Mixed Sec School		895,680		895,680	895,680	-
Maolo Secondary School			630,000	630,000	630,000	-
Madibo Secondary School			1,130,000	1,130,000	1,130,000	-
Khwirale Secondary School			1,130,000	1,130,000	1,130,000	-
Khwirale Centre Secondary School			330,000	330,000	330,000	-
<b>Sub-total</b>	<b>15,180,000</b>	<b>9,884,150</b>	<b>23,404,301</b>	<b>48,468,451</b>	<b>33,258,451</b>	<b>15,210,000</b>
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
<b>Sub-total</b>						

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
		Kshs	Kshs			
<b>11.0 Security Projects</b>						
Bukhaya Central Assistant County Commissioner/Chiefs Office	2,400,000			2,400,000		2,400,000
Lupida Police Post	580,000			580,000		580,000
Malanga Police Station	1,500,000			1,500,000		1,500,000
Musokoto Assistant County Commissioner Office	500,000			500,000		500,000
Nambale Critical Infrastructure Commanders Residence	800,000			800,000		800,000
Nambale Township Chiefs Office	500,000		200,000	700,000	200,000	500,000
Musoko Assistant County Commissioner Office		1,740,800		1,740,800	1,740,800	-
Bukhaya C.Location Chiefs Office			1,600,000	1,600,000	1,600,000	-
Syekunya Assistant Chiefs Office			1,600,000	1,600,000	1,600,000	-
Nambale sub loc Ass chiefs office			400,000	400,000	400,000	-
Esidende Assistant Chiefs Office			1,600,000	1,600,000	1,600,000	-

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
		Kshs	Kshs			
Musokoto Assistant Chiefs Office			1,600,000	1,600,000	1,600,000	-
<b>Sub-total</b>	<b>6,280,000</b>	<b>1,740,800</b>	<b>7,000,000</b>	<b>15,020,800</b>	<b>8,740,800</b>	<b>6,280,000</b>
<b>12.0 Acquisition of assets</b>						
NG-CDF office Fixtures and Fittings	709,117			709,117		709,117
NG-CDF office Furniture	200,000			200,000		200,000
NG-CDF office Equipment	700,000			700,000		700,000
<b>Sub-total</b>	<b>1,609,117</b>	<b>-</b>		<b>1,609,117</b>		<b>1,609,117</b>
<b>13.0 Others</b>						
13.1 Strategic Plan		3,500,000		3,500,000	3,478,500	21,500
13.2 Innovation Hub				-		-
<b>Sub-total</b>		<b>3,500,000</b>		<b>3,500,000</b>	<b>3,478,500</b>	<b>21,500</b>
Funds pending approval(Unallocated AIA)						
Unapproved projects	-					
AIA	-	265,000		265,000		
PMC Savings	-					
<b>Sub-total</b>	<b>-</b>	<b>265,000</b>	<b>-</b>	<b>265,000</b>	<b>-</b>	<b>265,000</b>
<b>Total</b>	<b>179,478,503</b>	<b>34,420,191</b>	<b>63,303,912</b>	<b>277,202,606</b>	<b>159,227,024</b>	<b>117,975,582</b>

## **14. 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;

- Receivables that include imprests
- Payables that include 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. Recognition of Receipts**

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

#### **a. 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.

#### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. 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.

**e. 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.

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**6. 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.

**7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. 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.

**9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

#### **10. 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.

#### **11. 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 the NGCDF Act, 2015

#### **12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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.

#### **13. Comparative Figures**

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

#### **14. 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 2024.

#### **15. Prior Period 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

*National Government Constituencies Development Fund (NGCDF)*

*Nambale Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2024.*

---

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate 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.

**16. 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.

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B185204		7,000,000
AIE NO. B185479		6,000,000
AIE NO. B185739		15,000,000
AIE NO. B206055		5,000,000
AIE NO. B205552		12,000,000
AIE NO. B205849		12,000,000
AIE NO. B207974		30,000,000
AIE NO. B214150	12,088,879	
AIE NO. B214382	46,965,033	
AIE NO. B214556	1,760,000	
AIE NO. B233560	2,490,000	
AIE NO. B225170	30,000,000	
AIE NO. B226177	31,251,662	
AIE NO. B233713	30,000,000	
AIE NO. B214862	40,000,000	
<b>TOTAL</b>	<b>194,555,574</b>	<b>87,000,000</b>

**2. Proceeds From Sale of Assets**

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**3. Other Receipts**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	265,000	221,950
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>265,000</b>	<b>221,950</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**4. Compensation Of Employees**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,961,025	1,728,954
Personal allowances paid as part of salary	-	-
House Allowance	332,100	207,579
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	784,703	716,747
Employer Contributions Compulsory national social security schemes	181,260	86,083
Employer Contributions Compulsory Housing levy	49,273	-
Employer contributions to National Industrial Training Authority	-	-
<b>Total</b>	<b>4,308,361</b>	<b>2,739,363</b>

**5. Committee Expenses**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	6,216,040	1,709,100
Other committee expenses	7,763,480	2,321,900
<b>Sub total</b>	<b>13,979,520</b>	<b>4,031,000</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	-	1,000,000
<b>Sub total</b>	<b>-</b>	<b>1,000,000</b>
<b>Total (A+B)</b>	<b>13,979,520</b>	<b>9,518,710</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	92,240	24,414
Communication, supplies and services	651,010	9,450
Domestic travel and subsistence	1,039,700	1,274,590
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,292,550	-
Hospitality supplies and services	294,010	221,000
Insurance costs	268,724	-
Specialized materials and services	111,500	-
Office and general supplies and services	660,800	516,482
Fuel, oil & lubricants	550,000	50,000
Bank Charges	40,285	34,730
Security operations	300,000	450,000
Routine maintenance – vehicles and other transport equipment	211,118	18,000
Routine maintenance – other assets	-	-
Other operating expenses	-	3,233,120
<b>Total</b>	<b>5,511,937</b>	<b>5,831,786</b>

7. Transfer To Other Government Units

Description	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Transfers To Primary Schools	33,285,000	1,199,350
Transfers To Secondary Schools	34,183,451	1,150,000
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>67,468,451</b>	<b>2,349,350</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**8. Other Grants and Other transfers**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Bursary – secondary schools	26,522,343	21,642,000
Bursary – tertiary institutions	16,786,620	11,096,000
Bursary – special schools	290,000	-
Bursary- education support programmes		
Social Security programmes (NHIF)		
Security projects	8,740,800	-
Sports projects	-	-
Environment projects	80,492	519,508
Emergency projects	12,060,000	200,000
Roads projects	-	-
<b>Total</b>	<b>64,480,255</b>	<b>33,457,508</b>

**9. Acquisition Of Assets**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	7,510,000
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>7,510,000</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**10. Other Payments**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	3,478,500	-
ICT Hub	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>3,478,500</b>	<b>-</b>

**11. Cash and Cash Equivalents**

<b>Name of Bank and Account No.</b>	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Family Bank, A/C no.079000044002, Busia Branch. (Operation account)</i>	69,444,312	30,209,800
<i>Operation account pending closure (Co-operative Bank,A/C no.011412354973. , Busia)</i>	-	3,945,391
<i>Family Bank A/C no. 079000047668, Busia Branch. (Deposit)</i>	1,089,132	-
<b>Total</b>	<b>70,533,444</b>	<b>34,155,191</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**12. 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>	-	-	-	-
<b>Total</b>	-	-	-	-

**13. Retention**

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**Retentions aging analysis.**

	<i>2023-2024</i>	<i>% of the total Retention</i>	<i>2022-2023</i>	<i>% of the total Retention</i>
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	-	-	-	-

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**14. Gratuity**

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	343,385	353,441
Gratuity held during the year (B)	784,703	716,747
Gratuity paid during the Year (C)	-	726,803
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>1,128,088</b>	<b>343,385</b>

**Gratuity aging analysis**

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*The total above should be equal to the Gratuity closing figures)*

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2023-1)	(1 <sup>st</sup> July 2022-2)
	Kshs	Kshs
Bank accounts	33,811,806	3,862,304
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>33,811,806</b>	<b>3,862,304</b>
<b>Less</b>		
Payables: - Retention	-	-
Payables - Gratuity	-	353,441
<b>Fund Balance Brought Forward</b>	<b>33,811,806</b>	<b>3,508,863</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**16. Prior Year Adjustments**

	" Balance b/f FY 2022/2023 as per Audited Financial statements "	Adjustments	" Adjusted Balance b/f FY 2023/2024 "
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2023-2024	2022-2023
	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	-	-
<b>Net changes in accounts Receivables D - A</b>	-	-

**18. Changes In Accounts Payable – Gratuities and Retentions**

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	343,385	353,441
Gratuities and Retentions held during the year (B)	784,703	716,747
Gratuities and Retentions paid during the Year (C)	-	726,803
Closing account payables D= A+B-C	<b>1,128,088</b>	<b>343,385</b>
<b>Net changes in accounts payables D-A</b>	<b>784,703</b>	<b>(10,056)</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

**Aging Analysis for Pending Accounts Payables**

	<b>2023-2024</b>	<b>% of the total</b>	<b>2022-2023</b>	<b>% of the total</b>
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	-	-	-	-

**19.2: Pending Staff Payables (See Annex 2)**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NGCDFC Staff	784,703	343,385
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>784,703</b>	<b>343,385</b>

**Aging Analysis for staff Payables**

	<b>2023-2024</b>	<b>% of the total</b>	<b>2022-2023</b>	<b>% of the total</b>
Under one year	784,703	70	343,385	100
1-2 years	343,385	30	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>1,128,088</b>	-	<b>343,385</b>	-

**National Government Constituencies Development Fund (NGCDF)**  
**Nambale Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**19.3: Unutilized Fund (See Annex 3)**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Compensation of employees	560,618	399,068
Committee expense	-	-
Use of goods and services	-	76,567
Amounts due to other Government entities	106,408,905	68,770,760
Amounts due to other grants and other transfers	9,110,442	23,522,373
Acquisition of assets	1,609,117	-
Other Payments (Strategic Plan)	21,500	3,500,000
Funds pending approval	265,000	846,950
<b>Total</b>	<b>117,975,582</b>	<b>97,115,718</b>

**19.4: PMC account balances (See Annex 5)**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
PMC account balances	19,291,053	4,346,128
<b>Total</b>	<b>19,291,053</b>	<b>4,346,128</b>

**19.5 Related Party Transactions**

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	6,216,040	4,922,220
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	194,555,574	87,000,000
<b>Total</b>	<b>196,299,074</b>	<b>88,709,100</b>

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
<b>NG-CDFC Staff</b>				
1. Violet Wambani	Assistant Accountant	14.02.2023	114,576	Contract for 3 Years
2. Godfrey Adongo	Clerk of Works	14.02.2023	114,576	Contract for 3 Years
3. Debora Yego	Administrative Assistant	14.02.2023	93,428	Contract for 3 Years
4. Brenda Syeunda	Records Assistant	14.02.2023	93,428	Contract for 3 Years
5. Kevin Were	ICT Assistant	14.02.2023	93,428	Contract for 3 Years
6. Bright Nambia	Project Clerk	14.02.2023	81,840	Contract for 3 Years
7. Esther Athieno	Receptionist	14.02.2023	81,840	Contract for 3 Years
8. Benard Lunzalo	Office Assistant	14.02.2023	64,096	Contract for 3 Years
9. Fredrick Ouma	Driver	01.12.2023	47,492	Contract for 3 Years
<b>Sub-Total</b>			<b>784,703</b>	
<b>Grand Total</b>			<b>784,703</b>	

National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees	Payment of staff salaries	560,618	399,068	
Use of goods & services	Payment of goods and services	-	76,567	
<b>Amounts due to other Government entities</b>				
<b>Primary Schools</b>				
Dullenge Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Ekisumo Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Elwanikha Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Emakina Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Esidende Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Harambee Primary School	Title processing fees for 2 acres of land for the school	130,000		Awaiting Disbursement from the board
Igara Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Ikondokhera Primary School	Construction to completion of two classrooms	2,700,000		Awaiting Disbursement from the board
Kachoroi Primary School	Construction to completion of two classrooms	2,700,000		Awaiting Disbursement from the board
Kajoro Primary School	One off Purchase of three plots of land each measuring 50 by 100 for Ksh 300,000 per plot and title deed processing fee of Ksh 130,000	1,030,000		Awaiting Disbursement from the board

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Katira Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Khulwanda Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Khwirale Junior Secondary School	Construction to completion of one classroom and Purchase of 41 no lockers and chairs @Ksh. 290883	1,640,883		Awaiting Disbursement from the board
Lupida Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Lwanyange Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Mabunge RC Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Madende Clinic Primary School	Additional funds for purchase of one and a half acres of land (Initially funded 630,000 for purchase of one acre of land and title deed processing fee in FY 2021/2022 but one acre is currently Ksh 700,000)	550,000		Awaiting Disbursement from the board
Maira Primary School	One off Purchase of two acres of land for Ksh 1,600,000 and title processing fees of Ksh 130,000	1,730,000		Awaiting Disbursement from the board
Makale Primary School	Construction to completion of two classrooms	2,700,000		Awaiting Disbursement from the board
Makongeni Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Malanga Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Maolo Primary School	Renovation to completion of three classrooms Tiling, re-roofing, plastering of walls, glazing ,electrical works and painting	1,800,000		Awaiting Disbursement from the board
Mundembu Primary School	One off Purchase of one acre land for the new proposed primary School for Ksh	830,000		Awaiting Disbursement from the board

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	700,000 and title processing fees of ksh 130,000			
Musokoto B Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Musoma Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
Nambale AC Junior Secondary School	Construction to completion of one classroom and Purchase of 41 nolockers and chairs @Ksh. 290,883	1,640,883		Awaiting Disbursement from the board
Nambale Urban Primary School	Construction of two storey building comprising of an administration block(Head teachers office with a washroom, Deputy head teachers office, Staffroom, Board room, Academic office, Finance office, Secretarys office, waiting lobby, Store and a 5 door ablution block with one chamber to carter for persons with disabilities and one bathroom) on the ground floor and eight classrooms(4 in each floor first and second floor) Co-funded with MPESA Foundation(Construction of the ground and first floor to completion) site clearance, excavation works, foundation works, laying of ground floor slab, erection of columns, walling, laying of first floor slab, erection of first floor columns, walling of first floor, laying of first floor slab, electrical works, mechanical works, fitting of doors and windows, plastering and painting	40,864,830		Awaiting Disbursement from the board
Namisi Primary School	Construction to completion of two classrooms	2,700,000		Awaiting Disbursement from the board
Opedur Primary School	Construction to completion of two classrooms of 45 capacity each (The	3,000,000		Awaiting Disbursement from the board

**National Government Constituencies Developments Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	increased cost is due to the type of soil in the school)			
Sango Primary School	Construction to completion of two classrooms	2,700,000		Awaiting Disbursement from the board
St Marys Nambale Junior Secondary School	Construction to completion of one classroom	1,350,000		Awaiting Disbursement from the board
St Monica RC Ojam Primary School	Purchase of one acre land for the new proposed primary School for Ksh 700,000 and title processing fees of ksh 130,000	830,000		Awaiting Disbursement from the board
Matili Primary School	1. Construction of two Classrooms of 90 capacity to completion with floor tiling ksh.1,900,000.00, 2. Electrical and lighting fixtures Ksh. 100,000.00 and 3. Purchase of 100 Desks ksh.150,000.00	819,999	819,999	Awaiting Disbursement from the board
Nambale Muslim Pri. School	1. Construction of one Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 50 desks ksh.75,000.00	1,075,000	1,075,000	Awaiting Disbursement from the board
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	157,309	157,309	Awaiting Disbursement from the board
St Martin Kisoko Special School	Completion of dining hall(floor finish with terrazo)		925,000	Full implemented
Musoko DEB Primary School	Renovation to completion of three classrooms: Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,800,000	Full implemented
Otiri Primary School	Renovation to completion of two classrooms: Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,200,000	Full implemented
Otiri Primary School	Purchase of 100 wooden desks of ksh 1,500 each		150,000	Full implemented

National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Kaludeka Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,800,000	Full implemented
Koshalai Primary School	Construction to completion of two classrooms		2,200,000	Full implemented
Mwangaza Primary School	Mwangaza Primary School: One off purchase of one acre land for the school at Kshs. 700,000 and the title processing fee at Kshs. 130,0		830,000	Full implemented
Buyofu Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,800,000	Full implemented
Buloma Primary School	Construction to completion of one classroom		1,100,000	Full implemented
Elwanikha Primary School	Purchase and supply of 50 lockers and 50 chairs for the school		230,000	Full implemented
Matili Primary School	Construction to completion of two classrooms		2,200,000	Full implemented
Namahindi Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,800,000	Full implemented
Namahindi Primary School	Additional funds for construction to completion of 4 unit administration block comprising of Head teachers' office,deputy head teacher's office,senior teacher's office and staff room;tiling.		200,000	Full implemented
Khayo Primary School	Renovation to completion of two classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,200,000	Full implemented
Sibembe Primary School	Renovation to completion of three classrooms:Tiling,re-roofing,plastering of walls,glazing,electrical works and painting		1,800,000	Full implemented
Musoma Primary School	Purchase and supply of 50 lockers and 50 chairs for the school		230,000	Full implemented

**National Government Constituencies Developments Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Malanga Primary School	Renovation to completion of one classroom: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting		600,000	Full implemented
Malanga Primary School	Purchase and supply of 100 lockers and 100 chairs for the school		460,000	Full implemented
Maira Primary School	Construction to completion of one classroom		1,100,000	Full implemented
Nambale Muslim Primary School	Construction to completion of one classroom		1,100,000	Full implemented
Khwirale Primary School	Renovation to completion of two classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting		1,200,000	Full implemented
Khwirale Primary School	Purchase of 100 wooden desks each ksh 1,500		150,000	Full implemented
Segero Primary School	Construction to completion of two classrooms		2,200,000	Full implemented
Manyole Primary School	Renovation to completion of three classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting		1,800,000	Full implemented
Emakina Primary School	Purchase and supply of 50 lockers and 50 chairs for the school		230,000	Full implemented
Maolo Primary School	Purchase and supply of 50 lockers and 50 chairs for the school		230,000	Full implemented
Emukhuyu Primary School	Renovation to completion of two classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting		1,200,000	Full implemented
Kisoko Girls Primary School	Construction to completion of one classroom of 45 capacity		1,100,000	Full implemented
St Marys Nambale Primary School	Renovation to completion of three classrooms: Tiling, re-roofing, plastering of walls, glazing, electrical works and painting		1,800,000	Full implemented
Harambee Primary School	Classroom of 45 capacity to completion with floor tiling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh.		1,075,000	Full implemented

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	50,000.00 and 3. Purchase of 50 Desks ksh.75,000.00			
Malanga Primary School	"Renovation of 2 Classrooms of 90 capacity Introduce a ringbeam, re-roofing, plastering the eaves, shuttering, flooring, painting		500,000	Full implemented
<b>Secondary Schools</b>				
Esidende Secondary School	One off purchase of 1.8 acres of land for Ksh 1,350,000 and title processing fees of Ksh 130,000 for the proposed Secondary School	1,480,000		Awaiting Disbursement from the board
Lwanyange Secondary School	Construction of a storey building comprising of administration block (Head teachers office, Deputy head teachers office, Staffroom, Secretarys office, Bursars office and a 5 door ablution block with one chamber to carter for persons with disabilities and one bathroom),laboratory and four classrooms up to walling of the ground floor site clearance, excavation works, foundation works, laying of ground floor slab, erection of columns and walling	6,000,000		Awaiting Disbursement from the board
Maolo Secondary School	Construction to completion of one classroom of 45 capacity	1,350,000		Awaiting Disbursement from the board
Maolo Secondary School	One off purchase of Quarter acre land for Ksh 220,000 and title processing fees of Ksh 130,000	350,000		Awaiting Disbursement from the board
Siera Girls Secondary School	Construction of a storey building comprising of administration block (Head teachers office, Deputy head teachers office, Staffroom, Secretarys office, Bursars office and a 5 door ablution block with one chamber to carter for persons with disabilities and one bathroom),laboratory and four classrooms up to walling of the	6,000,000		Awaiting Disbursement from the board

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	ground floor site clearance, excavation works, foundation works, laying of ground floor slab, erection of columns and walling			
Elwanikha Girls Sec School	Additional funds for completion of 300 capacity dormitory(First floor(Phase II) finishes -tiling,internal doors,fire extinguishers,water installation,drainage works,glazing,painting and decoration and completion of septic tank at Ksh2,788,470 and Construction to completion of Phase III(Second floor) at Ksh 10,024,301		12,812,771	Fully Implemented
Elwanikha Girls Sec School	Purchase of 60 metallic double decker beds @Kshs. 13,500 each		810,000	Fully Implemented
Elwanikha Girls Sec School	Purchase of 10 wooden drawers @ Kshs. 39,000 each		390,000	Fully Implemented
Buyofu secondary School	purchase of 1 acre of land		500,000	Fully Implemented
Malanga Mixed Sec School	Completion of renovation of a 45 students capacity physics laboratory:Water installation,fume chamber,water installation,electrical fixtures and wiring,tiling,painting and decoration		895,680	Fully Implemented
Sikinga Mixed Sec Schoo	Completion of 800 students capacity multi-purpose dinning hall cum kitchen:Filling of the eaves and roof space,fitting of the doors and windows,flooring(back filling of the kitchen,floor screeding and terrazo)mechanical works,electrical works,wall finishes(Plastering and key pointing) fitting of the vent blocks and breathers,painting and decoration		7,950,000	Fully Implemented
Siera Secondary School	Construction to completion of two classrooms		2,200,000	Fully Implemented

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Madibo Secondary School	Purchase of 2 acres of land(land cost ksh 1,000,000 and Ksh 130,000 land processing fee)		1,130,000	Fully Implemented
Lwanyange Sec School	Construction to completion of two classrooms		2,200,000	Fully Implemented
Maolo Sec School	Purchase of one acre of land for the school(Land cost Ksh 500,000 and title processing fee Ksh 130,000)		630,000	Fully Implemented
Khwirale Secondary School	Purchase of one acre of land for the school(Land cost Ksh 1,000,000 and title processing fee Ksh 130,000).The school is located in urban set up hence the cost of land is high.		1,130,000	Fully Implemented
Khwirale Centre Secondary School	Construction of a 4 door pit latrine to completion with one door dedicated to persons with disabilities		330,000	Fully Implemented
Khayo Secondary School	1. Construction of one Classroom of 45 capacity to completion with floor tilling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 lockers and chairs ksh.90,000.00	15,000	15,000	Awaiting Disbursement from the board
Namaindi Secondary School	1. Construction of one Classroom of 45 capacity to completion with floor tilling ksh.950,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 lockers and chairs ksh.90,000.00	15,000	15,000	Awaiting Disbursement from the board
Nambale Urban Sec. School	"1. Construction of one Classroom of 45 capacity to completion with floor tilling ksh.1,050,000.00, 2. Electrical and lighting fixtures Ksh. 50,000.00 and 3. Purchase of 30 Lockers and chairs ksh.90,000.00 (Swampy		1,190,000	Fully Implemented
St. Josephs Musokoto Sec. School	1. Construction of one Classroom of 45 capacity to completion with floor tilling		1,090,000	Fully Implemented

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	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			
<b>Sub-Total</b>		<b>106,408,905</b>	<b>69,550,760</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Bursary</b>				
Bursary-Secondary Institutions	Bursary for needy students in Secondary schools			-
Bursary-Tertiary Institutions	Bursary for needy students in colleges and universities		1,562,444	Fully Implemented
Bursary-Special schools	Bursary for needy students in Special schools		200,000	Fully Implemented
<b>Sports</b>				
Constituency Sports Tournament	Carry out constituency sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits		2,601,147	Fully Implemented
Regional Sports Tournament	Facilitation of regional sports tournament in partnership with other constituencies within the region.		300,000	Fully Implemented
<b>Enviroment</b>				
Dulienge Primary School	Purchase, delivery and planting of assorted 900 tree seedlings @ Kshs.200 and Transport cost at Kshs.20,000.	200,000		Awaiting Disbursement from the board
Ekisumo Primary School	Purchase, delivery and planting of assorted 900 tree seedlings @ Kshs.200 and Transport cost at Kshs.20,000.	200,000		Awaiting Disbursement from the board
Emakina Primary School	Purchase, delivery and planting of assorted 900 tree seedlings @ Kshs.200 and Transport cost at Kshs.20,000	200,000		Awaiting Disbursement from the board

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Nangeri Primary School	Purchase, delivery and planting of assorted 900 tree seedlings @ Kshs.200 and Transport cost at Kshs.20,000.	200,000		Awaiting Disbursement from the board
Tanga Kona Police Post	Purchase, delivery and planting of assorted 900 tree seedlings @ Kshs.200 and Transport cost at Kshs.20,000.	200,000		Awaiting Disbursement from the board
Canon Awori Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Harambee Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Kajoro Primary School	Construction of a 4 door pit latrine sanitation facility to completion		80,492	Awaiting Disbursement from the board
Madende Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Madibo Secondary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Namaindi Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
Nangeri Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
St.Marys Nambale Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
St.Peters Khwilare Primary School	Construction of a 4 door pit latrine sanitation facility to completion	200,000	200,000	Awaiting Disbursement from the board
<b>Emergency</b>				
Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	230,442	7,656,990	Awaiting Disbursement from the board
<b>Security Projects</b>				
Bukhayo Central Assistant County Commissioner/Chiefs Office	Construction of a 6 unit office comprising of Assistant County Commissioners office, Chiefs office, Board room, registry, secretarys office and kitchen up to roofing	2,400,000		Awaiting Disbursement from the board

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	level site clearance, foundation works, slab laying, walling and roofing.			
Lupida Police Post	One off purchase of 0.12 acres of land for Ksh 450,000 and title deed processing fee of Ksh 130,000	580,000		Awaiting Disbursement from the board
Malanga Police Station	Renovation to completion of a five unit police station for Ksh.1,000,000 (re-plastering, re-painting, fixing of windows and doors, flooring with tiles and fixing of ceiling) and purchase of furniture for the office 4 tables at Kshs.200,000 and 10 chairs at Kshs.300,000	1,500,000		Awaiting Disbursement from the board
Musokoto Assistant County Commissioner Office	Purchase of 4 office tables at Kshs.192,995, 23 chairs at Kshs.192,495, 1 desktop HP computer at Kshs.45,000, 1 printer at Kshs.41,590 and 1 cabinet drawer at Kshs.28,000	500,000		Awaiting Disbursement from the board
Nambale Critical Infrastructure Commanders Residence	Renovation of residence (Roofing, painting, flooring with tiles, fitting of steel door, ceiling and pavement slab)	800,000		Awaiting Disbursement from the board
Nambale Township Chiefs Office	Purchase of 4 office tables at Kshs.192,995, 23 chairs at Kshs.192,495, 1 desktop HP computer at Kshs.45,000, 1 printer at Kshs.41,590 and 1 cabinet drawer at Kshs.28,000	500,000		Awaiting Disbursement from the board
Musoko Assistant County Commissioner Office	Completion of a 7 unit office space - constructing of an additional two units to the existing five units which are the Registry and meeting hall from foundation to finishes and fitting of roller shutter leading to the reception and main entrance		1,740,800	Fully Implemented

*National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Bukhayo C.Location Chiefs Office	Construction to completion of chiefs office block comprising of chiefs office,assistant chiefs office,reception and board room		1,600,000	Fully Implemented
Township Location Chiefs office	Construction of a 15 cubic meter septic tank for 50 people		200,000	Fully Implemented
Syekunya Assistant Chiefs Office	Construction to completion of chiefs office block comprising of assistant chiefs office,reception and board room		1,600,000	Fully Implemented
Nambale sub loc Ass chiefs office	Purchase of 20 executive chairs at Ksh 10,000 each (Ksh 200,000) and 10 tables for the assistant chiefs office at Ksh 20,000 each (Ksh 200,000) for the Board room		400,000	Fully Implemented
Esidende Assistant Chiefs Office	Construction to completion of a 3-unit office Foundation, Walling, Roofing, Plastering, Shuttering, Tilling, Ceiling finishes, painting, electrical wiring and installation and branding		1,600,000	Fully Implemented
Musokoto Assistant Chiefs Office	Construction to completion of a 3-unit office Foundation, Walling, Roofing, Plastering, Shuttering, Tilling, Ceiling finishes, painting, electrical wiring and installation and branding		1,600,000	Fully Implemented
<b>Sub-Total</b>		<b>9,110,442</b>	<b>22,741,873</b>	
Acquisition of assets				
NG-CDF office Equipment	One off purchase of an office printer (3 in 1)@Kshs.200,000, 2 HP laptops @Kshs.200,000 and 3 HP desktops @Kshs 300,000	700,000		Awaiting Disbursement from the board
NG-CDF office Fixtures and Fittings	Renovation to completion of the NGCDF office fixing of wall shelves at the records office, registry, Chairman and Fund Account managers offices	709,117		Awaiting Disbursement from the board

National Government Constituencies Development Fund (NGCDF)  
 Nambale Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
NG-CDF office Furniture	Purchase of 2 executive tables at Ksh 140,000 and 2 executive chairs at Ksh 60,000	200,000		Awaiting Disbursement from the board
<b>Sub-Total</b>		<b>1,609,117</b>	-	
Others ( <i>specify</i> )				
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Nambale Constituency Strategic plan for the period between 2023-2027	21,500	3,500,000	Fully Implemented
<b>Sub-Total</b>		<b>21,500</b>	<b>3,500,000</b>	
Funds pending approval(Unallocated AIA)				
Unapproved projects				
AIA	Sale of Tenders	265,000	846,950	
PMC Savings				
<b>Grand Total</b>		<b>117,975,582</b>	<b>97,115,218</b>	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2023-2024
Land	3,000,000	-	-	3,000,000
Buildings and structures	16,951,445	-	-	16,951,445
Transport equipment	12,750,257	-	-	12,750,257
Office equipment, furniture and fittings	2,242,391	-	-	2,242,391
ICT Equipment, Software and Other ICT Assets	879,990	-	-	879,990
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>35,824,083</b>	<b>-</b>	<b>0</b>	<b>35,824,083</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Bukhayo Central Assistant Chief's Office	Co-operative	01141236209100	1,600,418	
Buyofu Primary School	Co-operative	01139236504500	550	1,030
Deputy County Commissioner-Nambale	Co-operative	01141239493000	41,518	
Dulienge Primary	Co-operative	01141783637900	1,063	1,543
Esidende Assistant Chief's Office	Co-operative	01141237698800	90,502	
Harambee Primary School	Co-operative	01141237143300	149,432	
Ikondohera primary school	Co-operative	01141237127400	1,469	1,949
Kaludeka Primary	Co-operative	01141237061800	86,425	12,930
Katira Primary	Co-operative	01139235934500	15,448	207,873
Kisoko Boys Primary School	Co-operative	01141237034700	9,735	10,215
Lwanyange Pri. School	Co-operative	01141237170000	16,213	79,655
Mabunge R.C Primary	Co-operative	01139236882800	21,368	21,848
Madibo Secondary	Co-operative	01139236797900	350,083	50,501
Maira primary school	Co-operative	01139236078100	1,180	605
Malanga Asst. Chief's Office	Co-operative	01141237061000	55,508	15,592
Mungatsi primary school	Co-operative	01139236885200	38,194	38,674
Musokoto ACC Office	Co-operative	01141242600700	90,179	
Musokoto Assistant Chief's Office	Co-operative	01141237682500	71,720	

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Musokoto DEB Primary	Co-operative	01139236805700	735	1,468
Nambale Asst. Chief's Office	Co-operative	01141237685300	305	945
Nambale Urban Primary	Co-operative	01141239360900	32,522	68,672
Namisi Primary school	Co-operative	01139236722100	2,840	3,320
Nang'eni Primary School	Co-operative	01139236804200	675	1,155
Opedur Primary School	Co-operative	01139236210800	22,934	1,932
Sibembe rc primary school	Co-operative	01139235941700	2,746	19,671
Siera Secondary School	Co-operative	01139223768100	-	
St Martin Kisoko Special School	Co-operative	01139236509400	66,520	6,255
St Marys Nambale Primary School	Co-operative	01129239211700	76,832	39,051
St. Josephs Musokoto Sec	Co-operative	01139236238900	143,454	62,381
St. Mark Maolo Primary school	Co-operative	01136001340300	-	
St. Mark Maolo Sec. school	Co-operative	01141237691100	2,371	95,691
St. Mathews Lwanyange Sec. School	Co-operative	01139236942100	2,200,201	
St. Peter's Mukemo Primary school	Co-operative	01141242598400	8,211	
St. Peters Khwirale Primary	Co-operative	01141237055600	3,025	
St. Peters Khwirale Sec	Co-operative	01139238548200	2,362	5,842
St. Teresa Makale Primary School	Co-operative	01139237152400	19,651	4,651
Mungatsi TVC	Equity	0780279967156	233,368	233,368

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Buloma primary school	Family	079000027767	39,648	27,041
Ekisumo primary school	Family	079000025389	377,631	400
Kajoro primary school	Family	079000025861	10,603	116,404
Makongeni primary school	Family	079000024340	15,880	295
Namahindi primary school	Family	079000025338	95	(186)
Sikinga primary school	Family	079000025314	462,532	585
Nambale Township Location Chief's Office	Family	079000025320	212,414	15,414
Syekunya Assistant Chiefs Office	Family	079000044961	37,681	
Emukhuyu Secondary School	KCB	11777771136	1,109,446	1,111,576
Esidende Primary	KCB	1178419185	31,216	33,346
Kapina Primary School	KCB	1137029943	-	-
Kisoko Girls Primary School	KCB	1174604409	109,047	
Lupida primary school	KCB	1178058549	13,966	1,847
Lupida secondary school	KCB	1136655050	28	110,453
Siera Primary School	KCB	1177420651	739	1,804
Buyofu Primary School	National	01022263297100	278	-
Canon Awori Secondary Sec.	National	01022114584600	1,032	1,032
Elwanikha Girls Sec	National	01047018067200	9,985,069	803,143
Elwanikha Primary	National	01024036804901	4,102	4,102

National Government Constituencies Development Fund (NGCDF)

Nambale Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Emakina Primary School	National	0124237197600	10,342	9,092
Emukhuyu primary school	National	01047037053000	472,215	3,513
Fr. Simon Sibembe Mixed Sec	National	01242037226801	-	261
Igara primary school	National	01022222010600	6,727	6,727
Khayo primary school	National	01047037200300	-	492
Khwirale center primary	National	4238013000	2,843	152,843
Khwirale Center Secondary school	National	01022211261600	5,681	
Kisoko Girls High School	National	01242037196900	2,248	2,248
Koshalai Primary School	National	01047087398800	57,799	410
Madibo Primary	National	01224036796301	1,778	1,778
Malanga Primary School	National	0124203795100	-	
Malanga Secondary School	National	01021037190200	182,169	
Manyole primary school	National	010200360803500	-	29
Matili primary school	National	0102408504820	59,662	2,301
Musokoto b primary school	National	01224036567401	26,151	26,151
Mwangaza ACK Primary	National	01242038018330	34,064	115,259
Nambale AC Primary	National	01242037197700	597	597
Nambale Urban Secondary	National	01047037354400	339,503	
Otiiri primary School	National	01022036761100	97,101	

*National Government Constituencies Development Fund (NGCDF)*  
*Nambale Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Segero Primary School	National	0102262794700	-	
Segero Secondary School	National	01022220905500	56,520	56,520
Sikinga Secondary School	National	01242037650300	60,676	111,392
St Marys Buyofu Sec	National	0124376754300	0	-
Khayo secondary school	National	4238000100		0
Madende primary school	National	010240368341001		638,627
Sianda primary school	National	4237204000	3,823	3,823
<b>Total</b>			<b>19,291,053</b>	<b>4,346,128</b>

## Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracies in the Financial Statements- The statement of assets and liabilities reflects a negative balance of 343,385 in respect of gratuity, as disclosed in Note 14B to the financial statements. Included in the balance is Kshs. 716,747 being gratuity held during the year, which was at variance with the balance of Kshs. 726,803 reflected in the supporting schedules. The variance of Kshs. 10,056 has not been reconciled. In the circumstances, the accuracy and completeness of the negative balance of Kshs. 343,385 in respect of gratuity could not be confirmed.	The amount of Kshs. 716,747 presented in the Financial Statements is the gratuity incurred during the financial year and it's the correct amount for the purpose of expenditure records while Kshs. 726,802 in the schedules is an amount paid to the staff during the financial year. This has been explained in Note 14B of the Financial statements.	Not Resolved	31.12.2024
2	Unsupported Expenditure on Bursaries – The statements of receipts and payments reflects an amount of Kshs.33,457,508 in respect of other grants and transfers as disclosed in Note 8 to the financial	The acknowledgement letters have been provided for audit review as required. Bursary cheques were	Not Resolved	31.12.2024

National Government Constituencies Development Fund (NGCDF)

Nambale Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>statements. The amount includes Kshs. 21,642,000 and Kshs. 11,096,000 in respect of bursaries disbursed to secondary schools and tertiary institutions respectively, totalling Kshs. 32,738,000. However, copies of receipts and acknowledgement letters from beneficiary institutions for disbursements totalling Kshs. 16,447,000 were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the expenditure of Kshs. 16,447,000 in respect of bursaries could not be confirmed.</p>	<p>disbursed to the various institutions as required through post office and some through hand delivery for those institutions within Nambale Constituency.</p>		
3	<p>Unsupported Project Management Committee Account Balances- Note 19.4 to the financial statements reflects a balance of Kshs. 4,346,128 in respect of Project Management Committee (PMC) accounts balances held by Project Management Committees in fifty-nine (59) bank accounts. However, bank reconciliation statements and cash books were not provided to support the balances. Further, the balance includes amount of Kshs. 229,217 held in fourteen (14) bank accounts and which have remained the same for the</p>	<p>As at the time of audit, the PMC bank balance certificates had not been obtained but the same have since been provided for audit review.</p>	Not Resolved	31.12.2024

National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency

Annual Report and Financial Statements for The Year-Ended June 30, 2024

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)
	last two (2) financial years. No explanation was provided on the status of the projects and the reasons for the failure to return the balance to the constituency Fund account. In the circumstances, the accuracy and completeness of the PMC account balances of Kshs. 4,346,128 could not be confirmed.			
4	<p>Budgetary Control and Performance- The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs. 154,388,166 and Kshs. 91,084,254 respectively, resulting to under-funding of Kshs. 63,303,912 of 41% of the budget. However, the Fund spent Kshs. 56,919,007 against actual receipts of Kshs. 91,084,254 resulting to under-utilization of Kshs. 34,165,247 or 38% of the actual receipts. The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery of the public.</p>	<p>The under-funding of 59% was as a result of delay in receiving funds from the NG-CDF Board during the financial year. This resulted to under-utilization of 62%. The NG-CDF Board has since disbursed the balance of the funds though after 30<sup>th</sup> June,2023. The projects have been implemented as budgeted.</p>	Not Resolved	31.12.2024
5	<p>Project Implementation Status- During the year under review, the Fund had planned to implement fifty-four (54) projects with a total budget of Kshs. 124,600,680.</p>	<p>During the financial year 2022-2023, the NGCDF Board disbursed project funds after the close of</p>	Not Resolved	31.12.2024

National Government Constituencies Development Fund (NGCDF)  
Nambale Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, forty-four (44) or 82% of the projects costing Kshs. 54,766,429 had not started while six (6) or 11% of the projects costing Kshs. 27,824,251 were incomplete at the time of audit in March, 2024.</p> <p>In the circumstances, value for money was not obtained from the projects with budget allocation of Kshs. 124,600,680</p>	<p>the financial and this affected the implementation of the various projects as per the approved budget. This explains the 44 projects that had not started as indicated by the Auditors .The Funds have since been disbursed and projects completed as required.</p>		

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

