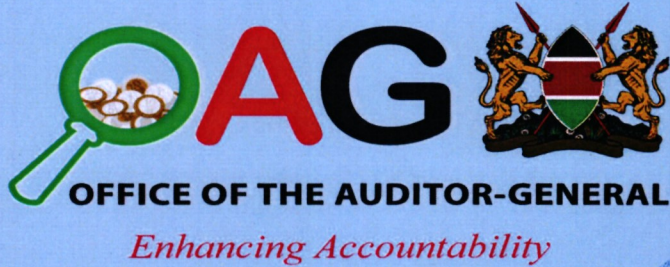


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
BALAMBALA CONSTITUENCY
29 JUN 2023
Hon. Nziro Waciumba
Deputy Majority Party Whip
A. Shitubo
Thursday



OFFICE OF THE AUDITOR GENERAL
NORTH EASTERN REGIONAL OFFICE
29 MAR 2023
RECEIVED
P. O. BOX 38-70100 GARSA



BALAMBALA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....	xiii
IV. Environmental and Sustainability Reporting.....	xv
V. Statement of Management Responsibilities.....	xix
VI. Report Of the Independent Auditors On The NGCDF- Balambala Constituency.....	xxi
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement of Cash Flows for the Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	4
X. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022	6
XI. Significant Accounting Policies	15
XII. Notes to the Financial Statements	21

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Balambala Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Ahmed Ibrahim Mohamed
2.	Sub-County Accountant	Dickson Chuaga
3.	Chairman NGCDFC	Bishar Abdi Hussein
4.	Member NGCDFC	Abdi Shalle Bulle

(d) Fiduciary Oversight Arrangements

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

(e) Balambala Constituency NGCDF Headquarters

P.O. Box 418 - 70100
Sub County Education Office - Balambala
Garissa - Balambala
GARISSA, KENYA

(f) Balambala Constituency NGCDF Contacts

Telephone: (254) 723 504 365
E-mail: cdfbalambala@nfcdf.go.ke
Website: www.ngcdf.go.ke

(g) Balambala Constituency NGCDF Bankers

1. Equity Bank

Garissa Branch

Account Number: 058026858022

P.O Box 700 - 70100

Garissa, Kenya

2. Chase Bank

Garissa Branch

Account Number: 8212210001

Garissa, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

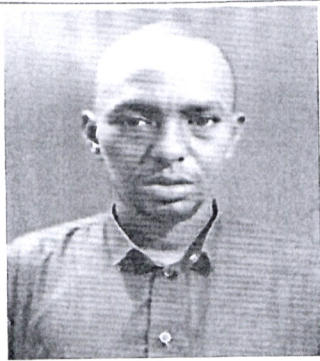
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDF Chairman's Report



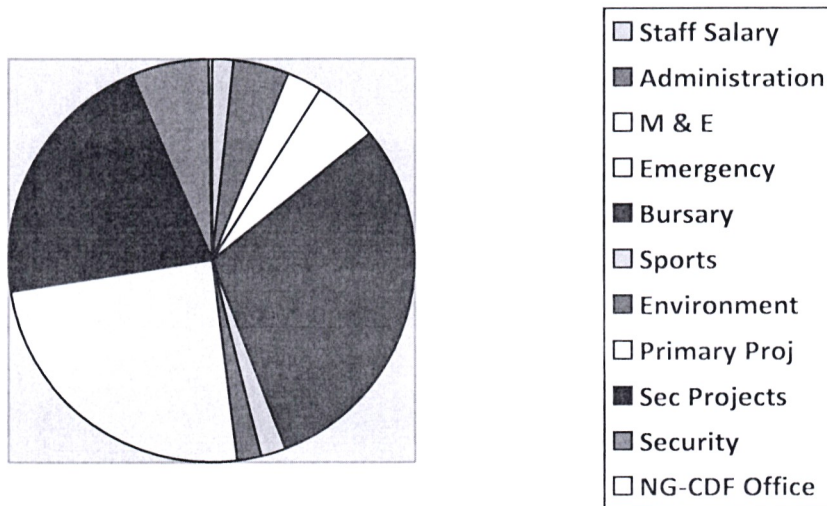
**BISHAR ABDI HUSSEIN
NG-CDF CHAIRMAN
BALAMBALA CONSTITUENCY**

National Government Constituency Development Fund (NGCDF) was meant to achieve rapid social economic development at the constituency level through financing local priority projects. This is normally carried out by National Government Constituency Development Fund Committee that disburse funds to project management committee for implementation.

Despite significant benefits associated with the success of the fund, its implementation is handled by various strategic challenges. Therefore, NG-CDF projects has to perform well interms of the planned budget process and outputs through participation of strategic determination so as to satisfy the intended objective of satisfying the stakeholders needs.

During the financial year under review Balambala National Government Constituency Development Fund was allocated Kshs. 137,088,879 which was prioritized to various priority projects within constituency that is shared across all wards in the constituency to bring resources closer to the people and customize the service delivered to address their specific problem directly. During the closer of the financial year the office got the whole amount allocated for the financial year under review.

Projects per sector allocation



In the financial year Balambala NG-CDFC made the following achievements.

- Sponsored 500 hundred students within and outside the country pursuing different courses.
- We managed to improve school infrastructures by building classrooms, dormitories, administration block, purchase of lockers and chairs, beds and mattresses thus increasing enrolment in both primary and secondary schools.
- We managed to improve security in the constituency by establishing police post and chief's offices hence bringing service closer to the people.

Implementation challenges

During the implementation of projects, we encountered several challenges in relation to projects and bursaries.

- Poor road network
- Lack of water in most of the settlements thus affecting the cost of construction.
- Security challenges.

Committee recommendation

- Upgrading of road network for easy accessibility by allocating funds to road network that links between the settlements.
- Building of water reserves tanks in schools thus it can be used for both primary and secondary needs.
- Creation/improvement of existing security post in the constituency to reduce security challenges.



Balambala Constituency

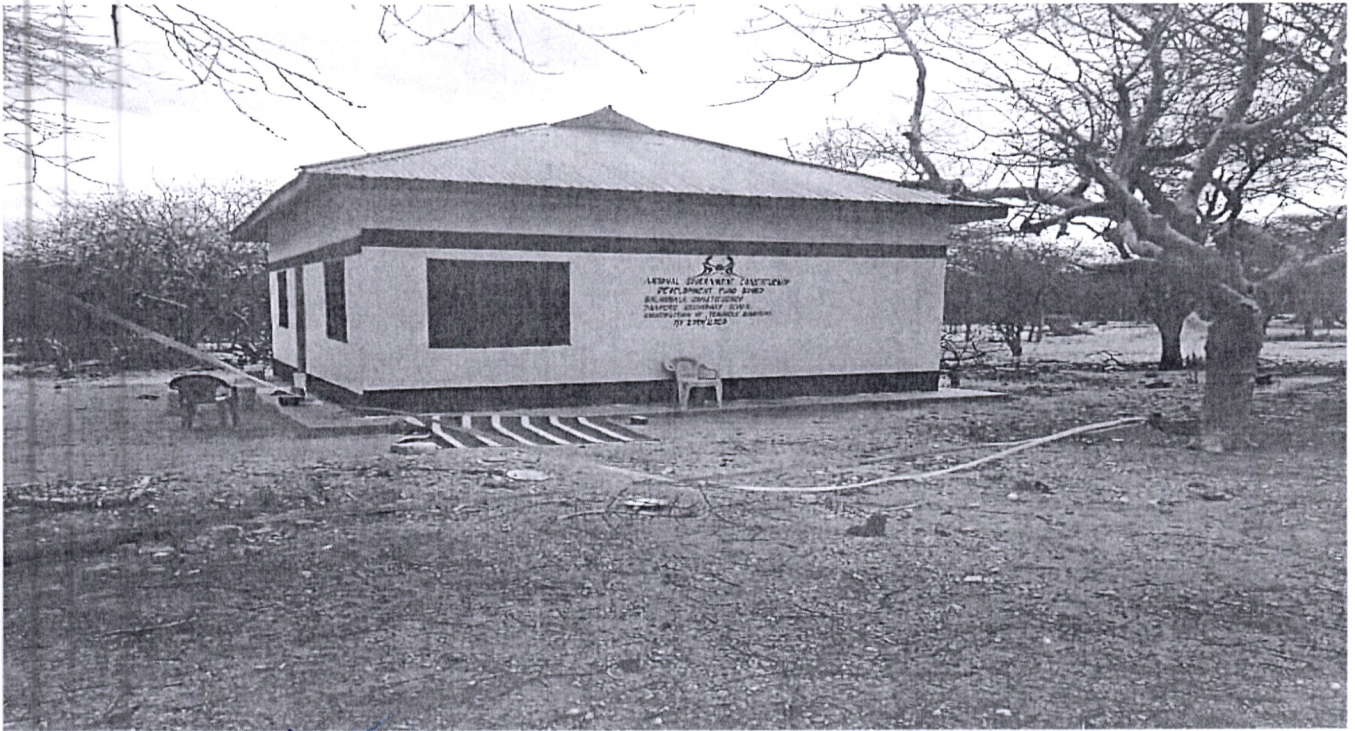
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022





*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*



.....
Name: Bishar Abdi Hussein
CHAIRMAN NGCDF COMMITTEE

CHARM...
BALAMBALA...
P. O. Box...
Date:.....

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 *Balambala Constituency 2018-2022* plan are to:

- a) Improve the quality of education by constructing classrooms
- b) Improve security in the constituency through creation of police stations
- c) Improve on the environmental hazards in schools by Construction of pit latrines and water tanks
- d) Empowerments of youths through creation of youth programmes such as sports.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 21/22 -we increased number of classrooms, dormitories, laboratories - Bursary beneficiaries at all levels were as per the attached schedules
Security	Establishment of new chief's office and improvement of the existing police station	Reduce security incidences within the constituency	Constructed chiefs office and staff quarters	We have: <ul style="list-style-type: none"> ✓ Construction of Kasha chief's office ✓ Construction

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

				of staff quarters at Sankuri Police Post ✓ Commander's officer at Modika Border Patrol unit
Environment	Construction of pit latrines and water tank	Build and used pit latrines	Constructed pit latrines and water tanks	We have constructed: ✓ Four pit latrines at Dololo wein primary school ✓ Four pit latrines at Danyere secondary school ✓ Two pit latrines at Sankuri police post ✓ 15,000 ltrs underground water tank at Raya primary school
Emergency	To cater for unforeseen occurrences at the constituency during the year	Mitigate emergency programmes during the year	Emergency activity undertaken during the year	Reconstruction of burned administration block at Balich Primary School

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Balambala NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- NG-CDF Balambala has sensitization of youth/ community on the impact of drugs after by construction of police stations and chief's offices.
- NG-CDF Balambala sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

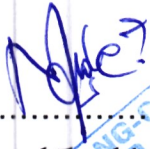
Annual Report and Financial Statements for The Year Ended June 30, 2022

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.

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



.....
Ahmed Ibrahim Mohamed

FAM



V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF Balambala Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. 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 Balambala 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Balambala Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Balambala 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

Balambala Constituency

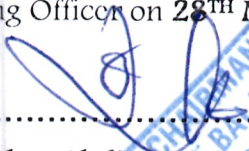
National Government Constituencies Development Fund (NGCDF)

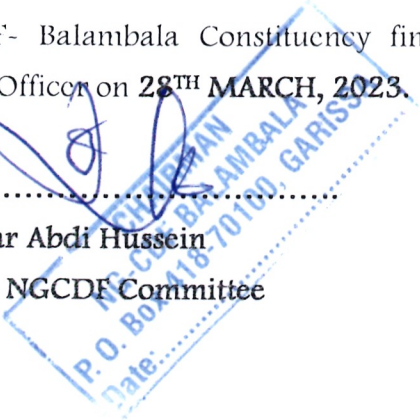
Annual Report and Financial Statements for The Year Ended June 30, 2022

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- Balambala Constituency financial statements were approved and signed by the Accounting Officer on **28TH MARCH, 2023**.

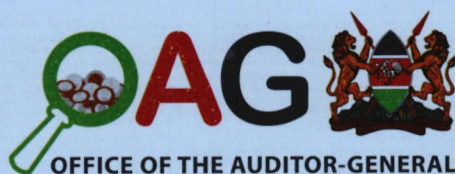

.....
Name: Bishar Abdi Hussein
Chairman – NGCDF Committee


NGCDF CHAIRMAN
BALAMBALA CONSTITUENCY
P.O. BOX 118/70100, GARISSA
Date:


.....
Name: Ahmed Ibrahim Mohamed
Finance Account Manager


NGCDF FINANCE ACCOUNT MANAGER
BALAMBALA CONSTITUENCY
P.O. BOX 118/70100, GARISSA
Date:

REPUBLIC OF KENYA



Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BALAMBALA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Balambala Constituency set out on pages 1 to 35, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

Report of the Auditor-General on the National Government Constituencies Development Fund – Balambala Constituency for the year ended 30 June, 2022

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 and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Balambala Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Bursaries Disbursements

The statement of receipts and payments reflects other grants and transfers balance of Kshs.79,537,845 as disclosed in Note 5 to the financial statements. Included in the amount is Kshs.22,336,230 and Kshs.24,622,850 all totalling to Kshs.46,959,080 disbursed to various secondary schools and tertiary institutions respectively as bursary to needy students. However, review of the expenditure documents revealed that the expenditure was not supported by notice to the public on the bursary issuance, records on establishment of vetting committees and bursary application register and students' fees statement from the institutions that received the bursaries.

In the circumstance, the accuracy and validity of bursary disbursements of Kshs.46,959,080 for the year ended 30 June, 2022 could not be confirmed.

2. Doubtful Bank Balance in Chase Bank (Under Receivership)

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.111,080,721 as at 30 June, 2022 as disclosed in Note 8 to the financial statements. Included in this balance, is an amount of Kshs.3,707,087 in an account at Chase Bank (Under Receivership).

In the circumstances, the recoverability and thus accuracy of bank balance of Kshs.3,707,087 as at 30 June, 2022 could not be confirmed.

3. Lack of Ownership Documents, Valuation and Incomplete Disclosure of Assets

Annex 4 of the financial statements reflects summary of fixed assets register with a balance of Kshs.24,331,899 as at 30 June, 2022. However, the fixed assets register maintained did not include building and structures constructed at a cost of Kshs.13,800,000. In addition, the Management did not provide ownership documents including title deed or letter of allotment for the land on which the building and structures were constructed.

Further, the Management did not provide evidence to confirm that assets whose value may have significantly changed over time were revalued.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.24,331,899 as at 30 June, 2022 could not be confirmed. In addition, the valuation status of the assets could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters which, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.341,489,141 and Kshs.340,489,142 respectively resulting to underfunding of Kshs.999,999 or 0.3% of the approved budget. Similarly, the total actual expenditure during the year was Kshs.229,408,421 against actual receipts of Kshs.340,489,142 resulting to an under expenditure of Kshs.111,080,721 or 33% of the total receipts during the year.

The underfunding and under absorption may have negatively impacted on service delivery to the residents of Balambala Constituency.

2. Project Implementation Status

Review of the project implementation status report indicated that the Management planned to implement one hundred and ten (110) projects at a total cost of Kshs.312,426,391 during the year under review. However, seventy-three (73) projects with a total cost of Kshs.213,784,310 were completed, thirty-four (34) projects with a budget of Kshs.91,834,564 were on-going while three (3) projects with a budget of Kshs.6,807,517 had not started as at 30 June, 2022.

Failure to implement or complete projects in time may have impacted negatively on service delivery to Balambala Constituents.

3. Unresolved Prior Year Matters

Various prior year issues remained unresolved as at 30 June, 2022. Management did not provide reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unutilized Primary School Projects

The statement of receipts and payments reflects transfers to other government units of Kshs.120,641,896 which includes payments of Kshs.47,910,000 in respect of transfer to primary schools as disclosed Note 4 to the financial statements. Included in this expenditure is the amount of Kshs.5,000,000 disbursed to Leheley Primary School and Golicha Primary School for construction of two classrooms and four door toilet block in each of the two schools. However, field inspection conducted on 10 March, 2023 established that the projects were not in use and there were no teachers or students in the schools more than eight (8) months after completion of the projects.

In the circumstances, the propriety and value for money for the expenditure of Kshs.5,000,000 on construction of the classrooms and toilet block for the year ended 30 June, 2022 could not be confirmed.

2. Late Submission of National Social Security Fund Deductions

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.2,530,205 as disclosed in Note 2 to the financial statements. Included in the expenditure is Kshs.197,040 in respect of social security benefit. However, review of records revealed that National Social Security Fund deductions amounting to Kshs.86,400 were not remitted within the statutory timelines attracting penalties. This was contrary to Section 27(1) of the National Social Security Fund Act, 2013 which states that, If any contributions for which a contributing employer is required to pay to the Fund is not paid within one month after the end of the month in which the last day of the contribution period to which it falls, a sum equal to five per cent of the amount of that contribution shall be added to the contribution for each month or part of a month that the amount due remains unpaid.

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

3. Failure to Report Expenditure from Emergency Reserve to the Board

The statement of receipts and payments reflects other grants and transfers balance of Kshs.79,537,845 as disclosed in Note 5 to the financial statements. Included in the amount is Kshs.7,392,000 incurred from the emergency reserve. However, the Management did not report to the National Constituencies Development Board the utilization of the emergency funds within 30 days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which

provides that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

4. Failure to Return Bank Balances for Completed Projects

Annex 5 of the financial statements reflects thirty-four (34) Project Management Committees (PMC) with bank balance of Kshs.3,891,710 as at 30 June, 2022. However, the balance was not supported by respective bank balance certificates and bank statements. Further, the Management did not provide an explanation for the failure to return the unutilized funds to the constituency account as required by Section 12(8) of National Government Constituencies Development Fund Act, 2015 that states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2023

II. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	183,177,758	168,803,888
Total Receipts		183,177,758	168,803,888
Payments			
Compensation Of Employees	2	2,530,205	2,784,657
Use Of Goods and Services	3	13,932,405	9,005,074
Transfers To Other Government Units	4	120,641,896	74,652,255
Other Grants and Transfers	5	79,537,845	26,433,017
Acquisition Of Assets	6	13,800,000	-
Other Payments	7	-	150,000
Total Payments		230,442,351	113,025,003
Surplus/ (Deficit)		(47,264,592)	55,778,885

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

The Constituency financial statements were approved on 28TH MARCH, 2023 and signed by:

Fund Account Manager

Name: Ahmed Ibrahim
Mohamed

National Sub-County
Accountant

Name: Dickson Chuaga

ICPAK M/No: 13823

P. O. Box 1501 - 70100
GARISSA

Chairman NG-CDF Committee

Name: Bishar Abdi Hussein

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	8	111,080,721	157,311,383
Total Cash and Cash Equivalents		111,080,721	157,311,383
Accounts Receivable			
Outstanding Imprests		-	-
Total Financial Assets		-	-
		110,080,721	157,311,383
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	9	1,033,830	-
Total Financial Liabilities		1,033,830	-
Net Financial Assets		110,046,791	157,311,383
Represented By			
Fund Balance B/Fwd	10	157,311,383	101,532,499
Surplus/Deficit for The Year		(47,264,592))	55,778,885
Net Financial Position		110,046,791	157,311,383

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

The Constituency financial statements were approved on **28TH MARCH, 2023** and signed by:

Fund Account Manager

Name: Ahmed Ibrahim Mohamed

National Sub-County Accountant

Name: Dickson Chuaga

ICPAK M/No: 13823

Chairman NG-CDF Committee

Name: Bishar Abdi Hussein

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

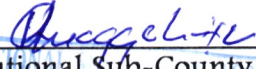
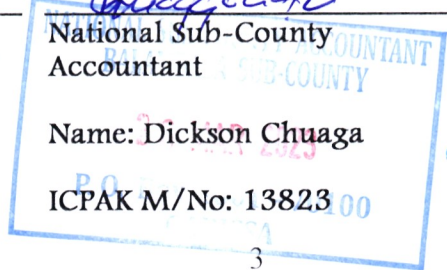
IX. Statement of Cash Flows for the Year Ended 30th June 2022


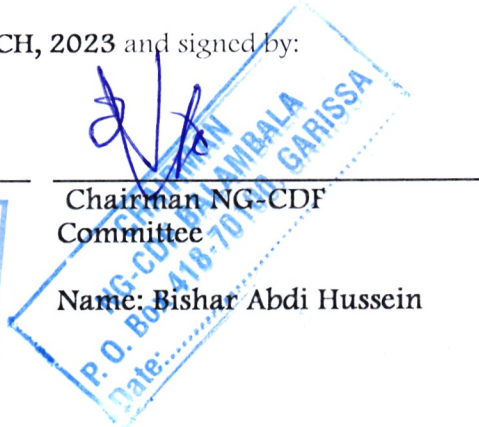
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	183,177,758	168,803,888
Total Receipts		183,177,758	168,803,888
Payments			
Compensation Of Employees	2	2,530,205	2,784,657
Use Of Goods and Services	3	13,932,405	9,005,074
Transfers To Other Government Units	4	120,641,896	74,652,255
Other Grants and Transfers	5	79,537,845	26,433,017
Other Payments	7	-	150,000
Total Payments		216,642,351	113,025,003
Total Receipts Less Total Payments			
Adjusted For:		-	-
Increase/(Decrease) In Accounts Payable	9	1,033,930	-
Net Cash Flow from Operating Activities		(32,430,662)	55,778,885
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(13,800,000)	-
Net Cash Flows from Investing Activities		(13,800,000)	-
Net Increase In Cash And Cash Equivalent		(46,230,662)	55,778,885
Cash & Cash Equivalent At Start Of The Year	10	111,080,721	157,311,384

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

The Constituency financial statements were approved on **28TH MARCH, 2023** and signed by:


 Fund Account Manager
 Name: Ahmed Ibrahim Mohamed



 National Sub-County Accountant
 Name: Dickson Chuaga
 ICPAK M/No: 1382300



 Chairman NG-CDF Committee
 Name: Bishar Abdi Hussein


*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Summary Statement of Appropriation for the Year Ended 30th June 2022


Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	b	c	d				
	2021/2022	Previous Years' Outstanding disbursements	2021/2022	30/06/2022				
Receipts								
Transfers from NG-CDF Board	Kshs 137,088,879	Opening Balance (C/Bk) and AIA Kshs 157,311,383	Kshs 47,088,879	Kshs 340,489,142	Kshs 999,999	Kshs 999,999	Kshs 999,999	99.7%
TOTAL RECEIPTS	137,088,879	157,311,383	47,088,879	340,489,142	999,999	999,999	999,999	99.7%
PAYMENTS								
Compensation of Employees	2,321,564	2,448,925	-	2,530,205	4,770,489	2,240,284	2,240,284	53.0%
Use of goods and services	10,016,435	11,475,826		13,932,405	21,492,261	7,559,856	7,559,856	64.8%
Transfers to Other Government Units	62,366,896	64,377,410	40,230,206	120,641,896	166,974,511	46,332,616	46,332,616	72.3%
Other grants and transfers	62,068,674	62,209,222	5,858,673	79,537,845	130,136,570	50,598,725	50,598,725	61.1%
Acquisition of Assets	315,310	15,000,000	0	13,800,000	15,315,310	1,515,310	1,515,310	90.1%
Other Payments	0	1,800,000	1,000,000	-	2,800,000	2,800,000	2,800,000	0.0%
TOTAL	137,088,879	157,311,382	47,088,879	229,408,421	341,489,141	111,046,790	111,046,790	67.5%

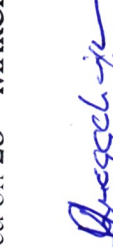
**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**


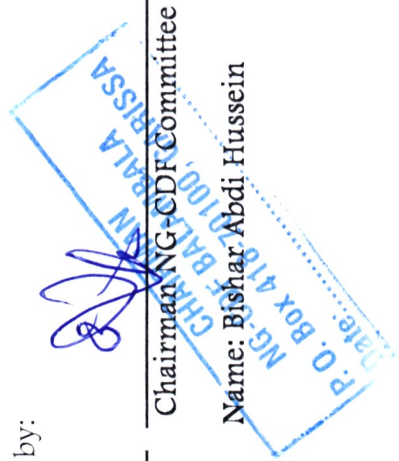
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	111,046,790
Less undisbursed funds receivable from the Board as at 30 th June 2022	999,999
Add Accounts payable	110,046,791
Cash and Cash Equivalents at the end of the FY 2021/2022	1,033,930
	111,080,721

The Constituency financial statements were approved on **28TH MARCH, 2023** and signed by:


Fund Account Manager
 Name: Ahmed Ibrahim Mohamed



National Sub-County Accountant
 Name: Bishar Abdi Hussein
 ICPAK M/No: 13823



Chairman NG-CDF Committee
 Name: Bishar Abdi Hussein


*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,321,564	2,448,925.00	-	4,770,489	2,530,205	2,240,284
1.2 Committee allowances	3,043,769	3,516,670.00	-	6,560,439	3,501,260	3,059,178
1.3 Use of goods and services	2,860,000	2,150,734.00	-	5,010,734	4,484,648	526,086
Total	8,225,333	8,116,329	-	16,341,662	10,516,113	5,825,549
2.0 Monitoring and evaluation						
2.1 Capacity building	1,457,491	1,460,989.00	-	2,918,480	1,632,000	1,286,480
2.2 Committee allowances	2,055,175	3,450,607.00	-	5,505,782	4,967,642	538,140
2.3 Use of goods and services	600,000	896,826.00	-	1,496,826	469,440	1,027,386
Total	4,112,666	5,808,422	-	9,921,088	7,069,082	2,852,006
3.0 Emergency						
3.1 Primary Schools	2,300,000	-	-	2,300,000	2,300,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	1,000,000.00	-	1,000,000	1,000,000	-
3.5 Unutilised	-	-	-	-	4,092,000	5,892,480

Balabala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	4,892,207	5,092,273.00	-	9,984,480		
Total	7,192,207	6,092,273	-	13,284,480	7,392,000	5,892,480
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,000,000	21,509,000.00		41,509,000	22,336,230	19,172,770
4.2 Tertiary Institutions	21,034,690	22,501,350.00		43,536,040	24,622,850	18,913,190
4.3 Social Security						
4.4 Special Needs						
Total	41,034,690	44,010,350	-	85,045,040	46,959,080	38,085,960
5.0 Sports						
	2,741,777.58			2,741,778	2,741,778	
Sports	0.00	3,864,244	2,741,778	6,606,022	6,505,507	100,515
Total	2,741,778	3,864,244	2,741,778	9,347,800	9,247,285	100,515
6.0 Environment						
Dolowein Primary School	700,000			700,000		700,000
Danyere Secondary School	700,000			700,000	700,000	
Raya Primary School	1,000,000			1,000,000	1,000,000	
Sankuri Police Station	300,000			300,000	300,000	
Sankuri Secondary School	0	650,000.00		650,000	650,000	

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Raya Police Post	0	650,000.00	-	650,000	650,000	-
Saka Girls Secondary School	0	340,000.00	-	340,000	-	340,000
Balambala Secondary School	0	340,000.00	-	340,000	-	340,000
Sankuri Secondary School	0	20,000.00	-	20,000	-	20,000
Total	2,700,000	2,000,000	-	4,700,000	3,300,000	1,400,000
7.0 Primary Schools Projects						
Hifow Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Magathow Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Kone Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Bula Kurow Primary	2,500,000.00	-	-	2,500,000	-	2,500,000
Dololo Midi Primary School	2,500,000.00	-	-	2,500,000	2,500,000	-
Raya NEYD Primary School	5,000,000.00	-	-	5,000,000	-	5,000,000
Dogob Primary School	2,000,000.00	-	-	2,000,000	2,000,000	-
Raya NEYD Primary School	1,320,000.00	-	-	1,320,000	-	1,320,000
Dogob Primary School	1,200,000.00	-	-	1,200,000	1,200,000	-
Kasha Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Kuno Primary School	5,000,000.00	-	-	5,000,000	5,000,000	-

Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kuno Primary School	1,320,000.00	-	-	1,320,000	1,320,000	-
Damaja Primary School	2,600,000.00	-	-	2,600,000	-	2,600,000
Abdisamat Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Leheley Primary School	-	2,500,000.00	-	2,500,000	2,500,000	-
Kuno primary school	-	2,000,000.00	-	2,000,000	2,000,000	-
Libahlow primary school	-	2,500,000.00	-	2,500,000	2,500,000	-
Abaq Alol primary school	-	2,000,000.00	-	2,000,000	2,000,000	2,000,000
Shebtaad primary school	-	2,000,000.00	-	2,000,000	2,000,000	-
Shabah primary school	-	2,000,000.00	-	2,000,000	2,000,000	-
Kasha primary school	-	5,000,000.00	-	5,000,000	5,000,000	-
Kasha primary school	-	1,000,000.00	-	1,000,000	1,000,000	-
Hadley primary school	-	-	2,500,000.00	2,500,000	-	2,500,000
Mathalibah primary school	-	-	2,000,000.00	2,000,000	-	2,000,000
Shimbir primary school	-	-	2,500,000.00	2,500,000	2,500,000	-
Golicha Junction primary school	-	-	2,500,000.00	2,500,000	2,500,000	-
Ture primary school	-	-	2,000,000.00	2,000,000	2,000,000	-
Modika primary school	-	-	1,500,000.00	1,500,000	1,500,000	-

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Jarajara Primary School	-	-	2,000,000.00	2,000,000	2,000,000	-
Libahlow primary school	-	2,000,000.00	0.00	2,000,000	2,000,000	-
Shebtaad primary school	-	390,000.00	0.00	390,000	390,000	-
Balambala Sub - County Education Office	-	537,703.65	0.00	537,704	-	537,704
Balambala Primary School	-	4,500,000.00	0.00	4,500,000	-	4,500,000
Hagarjarer Primary School	-	1,800,000.00	0.00	1,800,000	-	1,800,000
Auliya primary school	-	1,500,000.00	0.00	1,500,000	-	1,500,000
Qabobey primary school	-	1,700,000.00	0.00	1,700,000	-	1,700,000
Debi Primary School	-	1,500,000.00	0.00	1,500,000	-	1,500,000
Shimbir Primary School	-	1,500,000.00	0.00	1,500,000	-	1,500,000
Total	33,440,000	34,427,704	15,000,000	82,867,704	47,910,000	34,957,704
8.0 Secondary Schools Projects						
Danyere Secondary School	2,000,000.00	-	-	2,000,000	2,000,000.00	-
Danyere Secondary School	5,000,000.00	-	-	5,000,000	5,000,000.00	-
Danyere Secondary School	1,760,000.00	-	-	1,760,000	1,760,000.00	-
Danyere Secondary School	750,000.00	-	-	750,000	750,000.00	-
Balambala Secondary School	1,000,000.00	-	-	1,000,000	1,000,000.00	-

Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Saka Girls Secondary School	5,000,000.00	-	-	5,000,000	5,000,000.00	-
Saka Girls Secondary School	800,000.00	-	-	800,000	800,000.00	-
Saka Girls Secondary School	421,895.78	-	-	421,896	421,895.78	-
Sankuri Girls Secondary School	500,000.00	-	-	500,000	-	500,000
Sankuri Secondary School	4,000,000.00	-	-	4,000,000	4,000,000.00	-
Sankuri Secondary School	1,000,000.00	-	-	1,000,000	1,000,000.00	-
Rahole Girls Secondary School	5,000,000.00	-	-	5,000,000	5,000,000.00	-
Rahole Girls Secondary School	375,000.00	-	-	375,000	-	375,000
Rahole Girls Secondary School	1,320,000.00	-	-	1,320,000	-	1,320,000
Balambala Secondary School	-	200,000	-	200,000	200,000.00	-
Balambala Secondary School	-	500,000	-	500,000	500,000.00	-
Balambala Secondary School	-	0	4,000,000	4,000,000	4,000,000.00	-
Balambala Secondary School	-	0	1,500,000	1,500,000	1,500,000.00	-
Balambala Secondary School	-	0	2,000,000	2,000,000	2,000,000.00	-
Danyere Secondary School	-	200,000	-	200,000	200,000.00	-
Danyere Secondary School	-	500,000	-	500,000	500,000.00	-
Danyere Secondary School	-	2,000,000	-	2,000,000	2,000,000.00	-

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rahole Girls Secondary School	-	500,000	-	500,000	500,000.00	-
Rahole Girls Secondary School	-	269,794	2,230,206	2,500,000	2,500,000.00	-
Saka Girls Secondary School	-	200,000	-	200,000	200,000.00	-
Saka Girls Secondary School	-	500,000	-	500,000	500,000.00	-
Saka Girls Secondary School	-	0	7,000,000	7,000,000	7,000,000.00	-
Sankuri Girls Secondary School	-	500,000	-	500,000	500,000.00	-
Balambala Secondary School	-	2,679,912	0	2,679,912	-	2,679,912
Sankuri Girls Secondary School	-	0	1,000,000	1,000,000	-	1,000,000
Sankuri Girls Secondary School	-	200,000	-	200,000	200,000.00	-
Sankuri Girls Secondary School	-	0	5,000,000	5,000,000	5,000,000.00	-
Sankuri Secondary School	-	0	2,500,000	2,500,000	2,500,000.00	-
Sankuri Secondary School	-	500,000	-	500,000	500,000.00	-
Sankuri Secondary School	-	200,000	-	200,000	200,000.00	-
Danyere Secondary School	-	5,000,000	-	5,000,000	5,000,000.00	-
Sankuri Secondary School	-	250,000	-	250,000	250,000.00	-
Saka Girls' Secondary School	-	250,000	-	250,000	250,000.00	-
Balambala Secondary School	-	5,500,000	-	5,500,000	5,500,000.00	-

**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	28,926,896	19,949,706	25,230,206	74,106,808	62,731,896	11,374,912
9.0 Tertiary institutions Projects						
Balambala technical training institute	-	10,000,000	-	10,000,000	10,000,000	-
Total	-	10,000,000.00	-	10,000,000	10,000,000	-
10.0 Security Projects						
Kasha Chiefs Office	3,200,000	-	-	3,200,000	3,200,000	-
Sankuri Police Station	2,000,000	-	-	2,000,000	2,000,000	-
Modika Border Patrol Unit	3,200,000	-	-	3,200,000	3,200,000	-
Mudey chief's office	-	-	3,116,895.71	3,116,896	3,116,896	(0)
Modika Border Patrol Unit	-	6,242,354.48	-	6,242,354	6,242,354	6,242,354
Total	8,400,000	6,242,354	3,116,896	17,759,250	11,516,896	6,242,354
11.0 Acquisition of assets						
NG-CDFC OFFICE	315,310	-	-	315,310	-	315,310
NG-CDFC OFFICE	-	12,000,000.00	-	12,000,000	10,800,000	1,200,000
NG-CDFC OFFICE	-	3,000,000.00	-	3,000,000	3,000,000	-
Total	315,310	15,000,000	-	15,315,310	13,800,000	1,515,310
12.0 Other payments						

**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Shebtacad Community Borehole	-	1,000,000.00	0.00	1,000,000	0	1,000,000
Abdisamat Community Borehole	-	800,000.00	0.00	800,000.00	0	800,000
		-	0.00	-	0	-
		-	0.00	-	0	-
Total	-	1,800,000	-	1,800,000	-	1,800,000
13.0 unallocated fund						
Unapproved projects			1,000,000			-
AIA						-
PMC savings						
Total			1,000,000	-	-	-
Total	137,088,879	157,311,382	47,088,879	341,489,141	230,442,351	111,046,790

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Balambala Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

14. Errors

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

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

15. Related Party Transactions

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

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
AIE NO. B 096882	-	6,255,347
AIE NO. B 104562	-	2,180,817
AIE NO. B 124738	-	3,000,000
AIE NO. B 124818	-	69,367,724
AIE NO. B 124888	-	5,000,000
AIE NO. B 119694	-	12,000,000
AIE NO. B 119734	-	11,900,000
AIE NO. B 128344	-	10,000,000
AIE NO. B 132089	-	6,000,000
AIE NO. B 138757	-	12,000,000
AIE NO. B 126053	-	8,000,000
AIE NO. B 105187	-	11,100,000
AIE NO. B 041396	-	12,000,000
AIE NO. B 140832	34,000,000	-
AIE NO. B 105409	44,000,000	-
AIE NO. B 105726	22,000,000	-
AIE NO. B 105994	6,000,000	-
AIE NO. B 128757	12,000,000	-
AIE NO. B 154360	12,000,000	-
AIE NO. B 154255	20,000,000	-
AIE NO. B 140778	21,088,879	-
AIE NO. B 155921	12,088,879	-
TOTAL	183,177,758	168,803,888

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes To the Financial Statements (Continued)

2. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,119,388	1,848,120
Gratuity to contractual employees	213,777	738,897
Employer Contributions Compulsory national social security schemes	197,040	197,640
Total	2,530,205	2,784,657

3. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Domestic travel and subsistence	1,006,200	-
Training expenses	4,470,857	-
Committee allowance	6,847,595	6,984,400
Office and general supplies and services	1,488,360	589,813
Bank service commission and charges	119,393	-
Other Operating Expenses	-	1,430,861
Total	13,932,405	9,005,074

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

4. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools	47,910,000	58,057,975
Transfers To Secondary Schools	62,731,896	16,594,280
Transfers To Tertiary Institutions	10,000,000	-
Total	120,641,896	74,652,255

5. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	22,888,815	50,000
Bursary – tertiary institutions	25,192,850	1,339,650
Security projects	11,516,896	6,342,673
Sports projects	9,247,284	294,740
Environment projects	3,300,000	3,480,818
Emergency projects	7,392,000	7,858,168
Roads and Bridges	-	7,066,968
Total	79,537,845	26,433,017

6. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	13,800,000	-
Total	13,800,000	-

Notes To the Financial Statements (Continued)

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

7. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	150,000
	-	150,000

8. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
Equity Bank, Garissa Branch- A/C no. 0580268598022	107,373,634	133,420,339
Chase Bank - A/C no.18212210001	3,707,087	23,891,044
Total	111,080,721	157,311,383

Notes to the Financial Statement Continued

9. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	1,033,830	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	1,033,830	-

10. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	157,311,383	101,532,499
Total	157,311,383	101,532,499

Balambala Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,240,284	2,448,926
Use of goods and services	6,437,272	11,475,827
Amounts due to other Government entities	46,332,616	93,906,381
Amounts due to other grants and other transfers	51,721,309	53,683,763
Acquisition of assets	2,549,240	12,000,000
Others	1,800,000	4,800,000
Funds pending approval	-	25,085,366
Total	111,080,721	203,400,263

17.2: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances	3,891,710	5,500,612
Total	3,891,710	5,500,612

Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1. Analysis of Pending Accounts Payable

No Pending Accounts Payable

Annex 2 - Analysis of Pending Staff Payables

No Analysis of Pending Staff Payables

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		2,240,284	2,448,926	
Use of goods & services		6,437,272	11,475,827	
Amounts due to other Government entities			93,906,381	
Bula Kurow Primary		2,500,000		
Raya NEYD Primary School		5,000,000		
Raya NEYD Primary School		1,320,000		
Kasha Primary School		2,000,000		
Damaja Primary School		2,600,000		
Abdisamat Primary School		2,000,000		
Abaq Alol primary school		2,000,000		
Hadley primary school		2,500,000		
Mathalibah primary school		2,000,000		
Balambala Sub - County Education Office		537,704		
Balambala Primary School		4,500,000		
Hagarjarer Primary School		1,800,000		
Auliya primary school		1,500,000		
Qabobey primary school		1,700,000		
Debi Primary School				

**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Shimbir Primary School		1,500,000		
	Sub-Total	34,957,704		
Sankuri Girls Secondary School		500,000		
Rahole Girls Secondary School		375,000		
Rahole Girls Secondary School		1,320,000		
Balambala Secondary School		2,679,912		
Sankuri Girls Secondary School		1,000,000		
Balambala Secondary School		5,500,000		
	Sub-Total	11,374,912		
Amounts due to other grants and other transfers				
4.0 Bursary and Social Security				
4.1 Secondary Schools		19,172,770		
4.2 Tertiary Institutions		18,913,190		
	Sub-Total	38,085,960		
10.0 Security Projects				
Modika Border Patrol Unit		6,242,354		
	Sub-Total	6,242,354		
			53,683,763	

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
5.0 Sports		100,515		
	Sub-Total	100,515		
6.0 Environment				
Dolowein Primary School		700,000		
Saka Girls Secondary School		340,000		
Balambala Secondary School		340,000		
Sankuri Secondary School		20,000		
	Sub-Total	1,400,000		
3.0 Emergency				
3.5 Unutilised		5,892,480		
	Sub-Total	5,892,480		
	Sub-Total			
Acquisition of assets			12,000,000	
NG-CDFC OFFICE		315,310		
NG-CDFC OFFICE		2,233,930		
	Sub-Total	2,549,240	4,800,000	
Others (specify)				

**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Shebtacad Community Borehole		1,000,000		
Abdisamat Community Borehole		800,000		
	Sub-Total	1,800,000		
Funds pending approval		-	25,085,366	
	Grand Total	111,080,721	203,400,263	

*Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-			-
Buildings and structures	-	13,800,000		13,800,000
Transport equipment	8,050,270			8,050,270
Office equipment, furniture and fittings	2,481,629			2,481,629
Total	10,531,899	13,800,000		24,331,899

Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Balambala Boarding Primary School	Equity	580279905101	-	10
Raya Primary School	Equity	580280108944	3,080	800
Jarajara Primary School	Equity	580279892637	3,187	3,187
Abdigab Primary School	Equity	580280130802	-	200
Saka Primary School	Equity	580280075446	-	855
Balich Primary School	Equity	580280111690	200	200
Qabobey Primary School	Equity	580279902476	-	3,880
Dederey Primary School	Equity	580280113888	-	200
Hirbaya Primary School	Equity	580280087414	-	287
Labiley Primary School	Equity	580279888279	-	10
Dololowein Primary School	Equity	580280111445	-	3,735
Ashadin Primary School	Equity	580280110255	-	887
Lago Primary School	Equity	580280118586	-	800
Danyere Mixed Day and Boarding Primary School	Equity	580280115477	3,467	5,072,927
Mathahlilbah Primary School	Equity	580279918868	-	1,000
Karbuna Primary School	Equity	580280133121	-	887
Hagarjarer Primary School	Equity	580280155326	-	299,400
Mudey Primary School	Equity	580279860134	-	5,067

**Balambala Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Balambala Security Project Management Committee	Equity	580179389435	-	93,239
Neyd Primary School	Equity	580280141116	-	2,087
Sankuri Girls Secondary School	Equity	580279824247	-	3,242
Shimbir Primary School	Equity	580279834460	-	1,844
Security Project Management Committee	Equity	580180142670	1,944	4,568
Balambala Secondary School	KCB	1267252707	-	800
Sankuri Secondary School	FCB	2977967901	3,000	500
Modika Primary School	Equity	580280968901	1,550	-
Libahlow Primary School	Equity	580281004612	1,000	-
Kuno Primary School	Equity	580282000157	9,400	-
Shabah Primary School	Equity	580280750677	950	-
Saka Girls Secondary School	Equity	580279888503	3,852,153	-
Hifow Primary School	Equity	580282022746	1,900	-
Dogob Primary School	Equity	580279862743	2,750	-
Ture Primary School	Equity	580279852399	2,126	-
Sankuri Girls Secondary School	Equity	580279824247	5,003	-
TOTAL			3,891,710	5,500,612

