

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 13 AUG. 2024 Tuesday OF

TABLED BY: Hon. Njerani Wago, MP
Deputy Majority Party Whip

CLERK AT THE TABLE: A. Shikuku

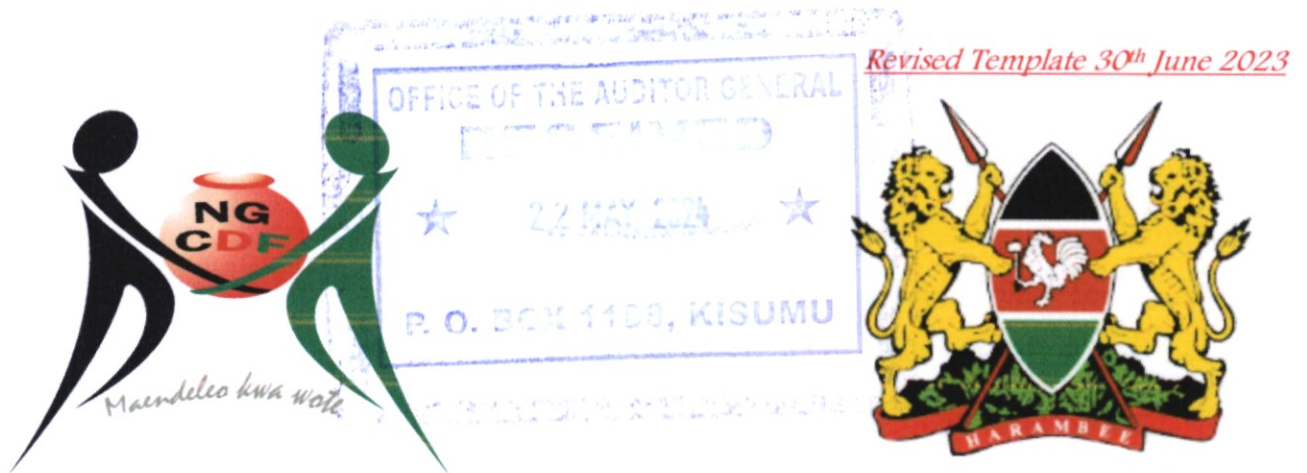


THE AUDITOR-GENERAL

ON

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

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



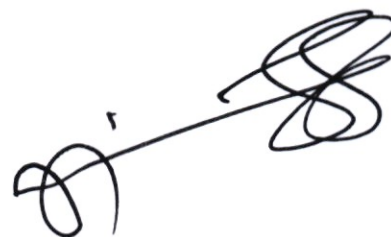
RARIEDA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

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Rarieda Constituency

National Government Constituencies Development Fund (NGCDF)

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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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



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- 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 Rarieda 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)



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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Kennedy Chacha
2.	Sub-County Accountant	Chrispinus Ibalai
3.	Chairman NGCDFC	Dr. Michael O. Hamisi
4.	Member NGCDFC	Emmah Atieno Otieno

(c) Fiduciary Oversight Arrangements

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

(d) Rarieda Constituency NGCDF Headquarters

P.O. Box 121 - 40611
NYILIMA
The Office is situated at District Headquarters in Aram

(e) Raieda Constituency NGCDF Contacts

Telephone: (254) 722471936
E-mail: cdf rarieda@ngcdf.go.ke
Website: www.go.ke



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(a) Rarieda Constituency NGCDF Bankers

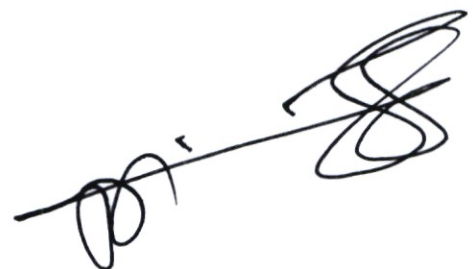
Cooperative Bank of Kenya Limited
Branch: Kisumu Branch
ACCOUNT NO: 0114129559700 Bank

(b) Independent Auditors

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

(c) Principal Legal Adviser

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

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III. NG-CDFC Chairman's Report

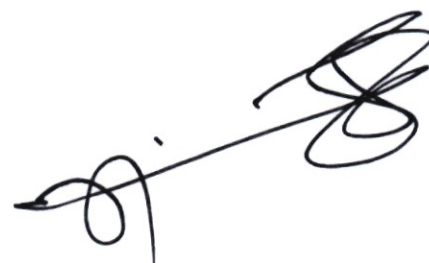


As we usher in the 2022/2023 Financial Year, it is important to reflect on the performance of the Rarieda NG-CDF Committee's achievements and challenges including shortcomings. Our committee has continued to perform functions as stipulated in the NG-CDF Act of 2016. The Act limits the fund to undertake infrastructural development of Educational and Security institutions. Other functions permitted under the Act include Environment and Sports even though these are allocated severely limited funds by Act.

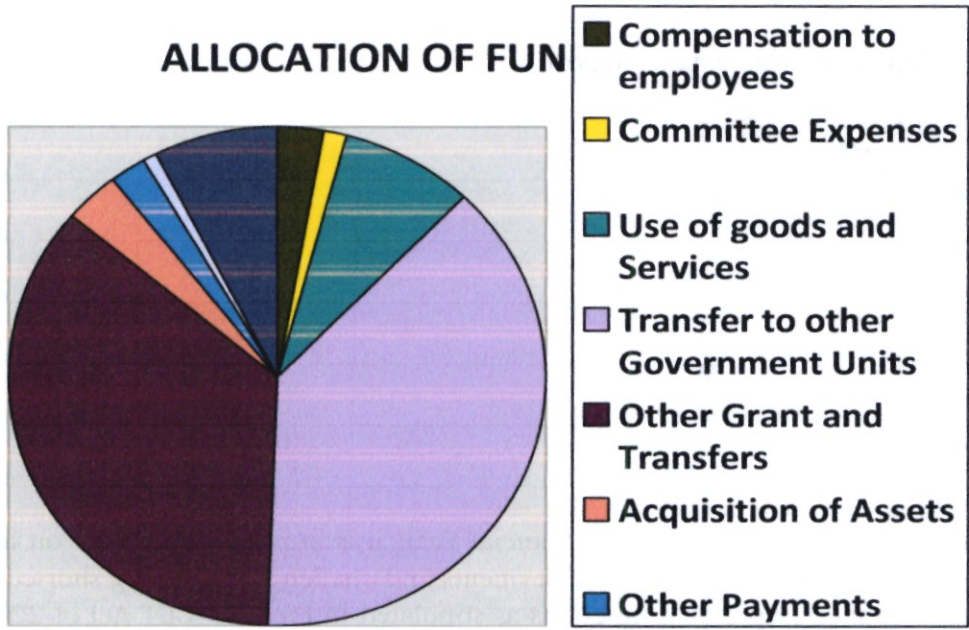
The approved budget for the 2022/2023 Financial Year was Ksh. 145,116,603 of which NG-CDF Board disbursed Ksh.87,000,000 (59.9%) of the total approved budget for the financial year to the constituency. By the end of the financial year the Board had not disbursed Kshs. 58,116,603 (40.1%) to the constituency due for the financial year. Ksh 11,506,216 Of the undisbursed funds is pending approval from NG-CDF Board.

a) Allocation to Projects

During the year, the constituency actual receipt stood at Ksh 95,528,338.9 with Ksh 87,000,000 from original budget, Ksh 8,478,338.90 from opening balance and Ksh 50,000 from appropriation in aid. The receipt was voted as follows; **38.3%** allocated towards the infrastructural development in government institutions, **35.5%** of the funds was allocated towards other grants and transfers, **8.3%** towards use of goods and services, **0.8%** towards Constituency Oversight Committee, **1.3%** towards Committee expenses, **3.4%** towards Acquisition of assets, **2.3%** towards other payments and the balance of **2.7%** the funds allocated towards compensation of employees as shown below

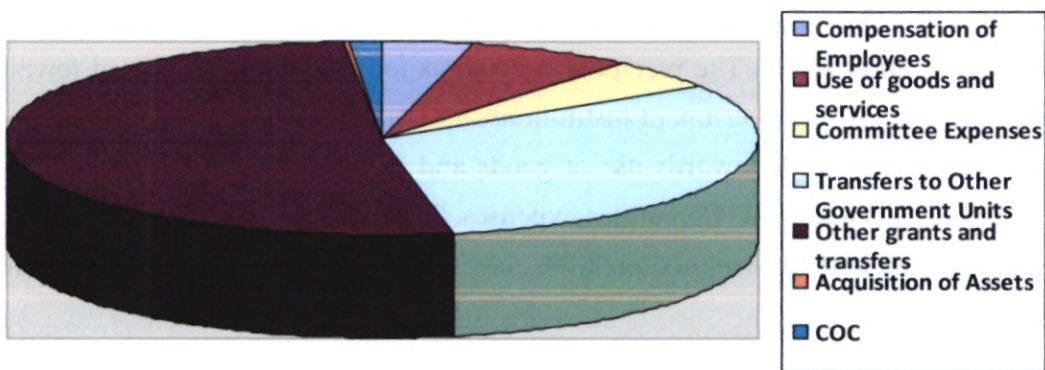


ALLOCATION OF FUNDS



b) Utilization of Funds

Utilization of funds stood at 58.3% from 97% the previous year a 38.7% decrease. The decrease in budget absorption was attributed late receipt of funds from Board and non-receipt of high percentage of original budget before the closure of the financial. The overall utilization of funds during the year was as follows graphically;



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Due to challenges posed by the COVID-19 the flow of funds was severely staggered and this led to slow implementation of projects. The slow pace of disbursement impacted negatively on many projects meaning they could not be accomplished within the stipulated time in the workplans. Some of the projects therefore need to variations as inflation has also negatively impacted on the project costs.

Rarieda NG-CDFC has continued to receive very many requests. It is notable that the implementation of the CBC has created an increased demand for classrooms in almost every school, even as we renovate the dilapidated ones. Additionally there is increased demand for fencing and gate installation. This is due to the fact of domestic animals (goats, sheep and cattle) and humans interfering with the agricultural activities of the pupils in the school compounds. We therefore anticipate factoring this vital aspect in the 2022/2023 Workplan.

We have also encountered challenges in the application of the Public Procurement and Asset Disposal Act (PPADA) in relation to the Affirmative Action. Most the Women, Youth and the Disabled persons lack the requisite capitation for the uptake of tenders floated by the Project Management Committees (PMC's). This calls for new approaches to meet the demands of this viat government policy. Cases of PMC's flouting the PPADA were encountered. In many instances this occurred due to the de-localization of the School Heads. This underlines the fact there are different approaches to fund administration in different constituencies. It is therefore important to undertake capacity building for the school heads as a priority. Additionally, there is need to shift from over-reliance on the Public Works Officers especially in the drawing of the Bills of Quantities (BoQs) and project supervision. This function should be factored within the NG-CDFCs staffing norms. It will save the fund money and time as well as streamline these functions.

Activities of the Fund continue to be luminous at the grassroots level. There is however need to address the broader and cross-cutting problem of climate change. We received overwhleming requests for pit latrines especially in areas where the soils are unstable. This calls for a paradigm shift inclined towards adoption of new, cost effective and more efficient technologies which include bot limit to bio-digesters. The environmental benefits of these technologies are widely documented. The current NG-CDF policy guidelines emphasize the use of stones in the construction sector. There are howver newer, better and cost effective materials and technologies in building and construction. These technologies cut costruction costs by huge margins. It is therefore important for the Board to constantly review these guidelines. Additionally the Board should also establish Best Avaliable Technologies (BATs) and Best Available Practices (BAPs) in all sectors. This could also include standardization of these practices and Technologies by establishing regional centers of excellence.

Below are some of the implemented projects by Rarieda NG-CDF in the Financial Year 2022/2023.

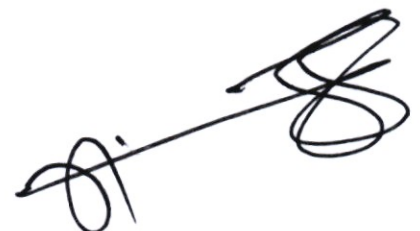




Figure 1: Gundarut Primary School, Completion of Administration Block, Front View.



Figure 2: Construction of Admin Block at Obaga Primary School



Figure 3: Construction of staff Houses at Owimbi Administration Police Camp(Central Uyoma)



Figure 6: Construction 1No. classroom at Kakremba Primary School

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Figure 7: Administration Block at Kasiri Primary School



Figure 7: NG-CDFCs while on training at Eldoret-Starbucks Hotel

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Figure 7: Construction of Laboratory at Nyamor Mixed Secondary School

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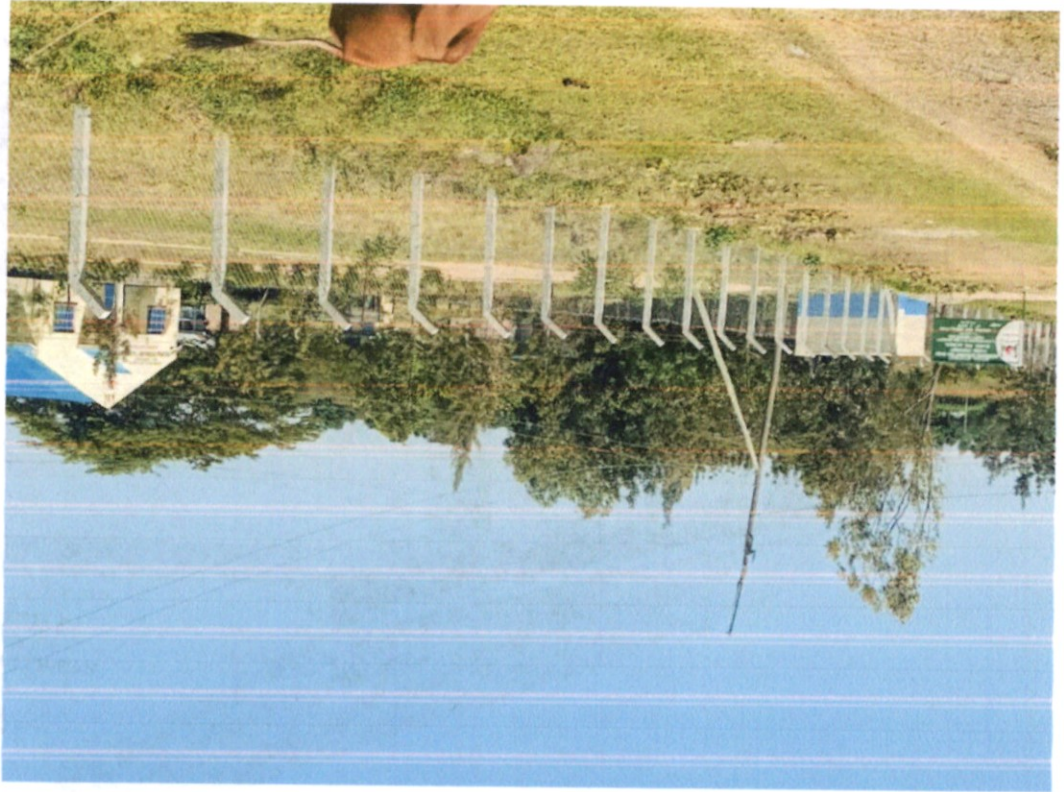


Figure 8: Fencing to completion of Runa Primary School



Figure 9: Construction of Girls Dormitory at Ragengni Girls secondary school



Figure 10: Construction of 8No. Door Pit Latrine At Rarieda Technical And Vocational College



Figure 11: Construction of a 200 capacity Multi-Purpose Hall At Ruma Primary School

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Figure 12: Fencing and Installation of A gate at Rarieda Technical and Vocational College

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Figure 14: Completion of West Katwenga Assistant Chiefs Office

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Figure 15: Construction of 1No. Classroom at Nyakongo Girls secondary School

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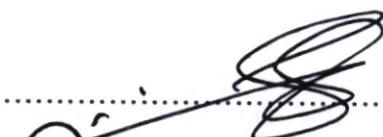



Figure 16: Hon. Member of Parliament commissioning the Completion of 1No. Classroom and Extension of 2 offices at St. Philips Wera Special school

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Figure 17: Hon. Member of Parliament commissioning the Completion of Administration Block at Gundarut Primary School

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Name: Dr. Michael O. Hamisi
CHARMAN NG - CDF COMMITTEE



IV. Statement of Performance against Predetermined Objectives for FY 2022/23

Introduction

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

The key development objectives of *Rarieda Constituency 2018-2023* plan are to:

- a) To improve the infrastructure in all our learning institutions and increase rate of retention of pupils and students in schools.
- b) To increase accessibility to security services.
- c) To enhance, empower and develop youth and special groups’ talent in sports in the constituency.
- d) To promote maintenance and conservation of clean environment.
- e) To improve monitoring and evaluation of NGCDF projects.

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	- number of usable physical infrastructure built in primary, secondary, and tertiary institutions	In FY 22/23 - we constructed eleven (13) classrooms, two (3) dormitories, one (2) laboratories, three(4)administration blocks, nine (9)toilets, libraries. In addition, we fenced and installed gates in 16 primary schools. - There was increase in bursary beneficiaries at all levels as per the

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			- number of bursary's beneficiaries at all levels	attached schedules. A total of 7091 students were awarded bursary being 3667 female and 3424 male applicants
Security	To increase accessibility to security services	Develop and enhance provincial administration and other security infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations.	In this FY, we have constructed one Police Station, renovated Five chiefs office and completed 2 chiefs offices.
Environment	To promote maintenance and conservation of clean environment	Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of sanitation facilities built in primary ,secondary and tertiary institutions	In this FY, we have constructed 10No. doors pit latrine to completion.



V. Environmental and Sustainability Reporting

Rarieda 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.

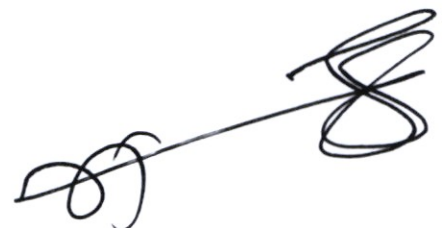
1. Sustainability strategy and profile -

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

- a. **Education and Training:** Rarieda 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. The NG-CDFC has taken an initiative of doing construction of Chiefs and Assistant Chiefs Offices and Police posts with plans to do more construction of additional offices in the coming financial years.

- 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 construction of toilets, water conservation through purchase of water tanks for institutions for water harvesting and also plans to do sensitization forums for agro-forestry as well as best practices to reduce soil erosion and food sustainability in the coming financial year.



- 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. The NG-CDFC has also supported the initiative of sports organization in the Constituency where winning teams are awarded with sports kits, uniforms, balls and other games related kits.

To attain this level of sustainability, we acknowledge challenges in the past 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 and 2022 /2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- During the 2022/2023 academic calendar the Rarieda NG-CDF did not have an initiative to support students carry out environmental conservation activities e.g. planting trees due to the fact that most school compounds had not been fenced hence there was risk of trespass and vandalism plus risk of animals destroying the planted seedlings in the institutions due to lack of security all through. Equally due to climate change factors and sustainability of the trees, the NG-CDFC thought it wise to first procure and install water tanks to ensure availability of water supply so as to be used during watering of the trees to avoid drying before embarking of the program now in the next financial year.
- On Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF, the Project management committee for Ndori Police Post was in their final stages as funds disbursement had delayed. It was the plan of the NG-CDF Committee that the sensitization be done during the handing over and commissioning of the project.
- NG-CDF during sporting activities/ tournament plans to bringing communities and sensitizing them on environmental conservation matters and more so the intended partnership previously announced by the County Government of Siaya with the National Government.
- NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.



Rarieda NG-Cdf in promoting sanitation in the constituency purchase and distributed 10,000 litres water tanks in the constituency in various primary schools, secondary schools and security institutions during the financial year .

3. Employee welfare

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

Rarieda 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-

Rarieda NGCDF has endeavoured to sustain community engagement through CSR which has been done by NG-CDF Board in the past and final payments settled to the contractors(Retentions) during the financial year 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. During the financial year the NG-CDFC organised public participation forums in all the five wards in the Constituency where members of the public were given the preference of identifying priority projects to be implemented during the next financial years which informed the Fund Account Manager come up with ward report submitted to the NG-CDF Board as a requirement and guiding tool towards submission of project proposal.

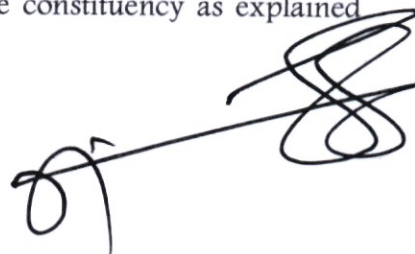
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



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above. This has really impacted positively on the implementation framework as Project Management Committees now know what to be funded when. Also with the Constituency coming up with a strategic plan for 2023 – 2028 Financial years, there will be a road map to prosperity for the Constituency.



.....
**KENNEDY CHACHA
FUND ACCOUNT MANAGER**



VI. 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- Rarieda 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- Rarieda 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- Rarieda 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.

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The Accounting Officer in charge of the NGCDF Rarieda 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 Rarieda 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- Rarieda Constituency financial statements were approved and signed by the Accounting Officer on 19.9 2023.

.....
Name: Dr. Michael O. Hamisi
Chairman: NG - CDF Committee


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Name: Kennedy Chacha
Fund Account Manager

REPUBLIC OF KENYA

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HEADQUARTERS
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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RARIEDA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 Fund.

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 - Rarieda Constituency set out on pages 1 to 56, which

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

Basis for Qualified Opinion

1. Lack of Ownership Documents

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.27,717,208, being transfers to tertiary institutions as disclosed in Note 7 to the financial statements out of which an amount of Kshs.2,300,000 was transferred to Rarieda Science Teachers College. Review of transfers records carried out in March, 2024 revealed that the Project Management Committee (PMC) had received the funds for the purchase of fifteen (15) acres of land, however, the title deed for the land was not provided for audit.

Further, the bank statement for the Project Management Committee account as at 30 June, 2023 was not provided for audit.

In the circumstances, the accuracy and completeness of the transfers to other Government units amount of Kshs.2,300,000 could not be confirmed.

2. Unsupported Domestic Travel and Subsistence

The statement of receipts and payments reflects an amount of Kshs.6,565,109 on use of goods and services expenditure which as disclosed in Note 6 to the financial statements includes an amount of Kshs.507,000 incurred on domestic travel and subsistence. However, out of the total expenditure an amount of Kshs.424,000 was not supported with evidence of travel, signed attendance schedules and approval.

In the circumstances, the accuracy and completeness of the domestic travel and subsistence amount of Kshs.507,000 could not be confirmed.

3. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.9,746,586. However, the cash books,

bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.9,746,586 could not be confirmed.

4. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.45,719,901 as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.25,709,000, Kshs.9,261,000 and Kshs.256,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, acknowledgement letters from beneficiary institutions were not provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.35,226,000 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Rarieda 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 receipts budget and actual on comparable basis of Kshs.153,644,942 and Kshs.95,528,339 respectively resulting to an under-funding of Kshs.58,116,603 or 38% of the budget. However, the Fund spent Kshs.89,304,026 against actual receipts of Kshs.95,528,339 resulting to an under-utilization of Kshs.6,224,313 or 6% of total receipts.

The under-funding and under-utilization 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report during the year under review.

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 and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or provided any explanation for failure to implement audit recommendations.

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. Failure to Report Emergency Projects

The statement of receipts and payments reflects an amount of Kshs.45,719,901 in respect of other grants and transfers which includes an amount of Kshs.7,638,613 relating to emergency projects as disclosed in Note 8 to the financial statements. Included in the emergency expenditure is an amount of Kshs.3,017,000 paid to various schools as bursaries. However, the expenditure was not emergency in nature and unforeseen.

Further, there was no evidence provided to confirm that the use of emergency funds was reported to the NG-CDF Board within thirty (30) days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

2. Poor Implementation of Security Projects

The statement of receipts and payments reflects an amount of Kshs.45,719,901 in respect of other grants and transfers which as disclosed in Note 8 to the financial statements includes an amount of Kshs.2,155,288 relating to security projects. Audit of the projects revealed the following unsatisfactory matters:

- (i) An amount of Kshs.483,510 was paid to a contractor for the completion of five (5) single rooms and four (4) door pit latrine at Owimbi Chief's Camp from the Fund account instead of through a Project Management Committee (PMC) account for the project. Verification of the projects revealed that the pit latrine constructed had three (3) doors instead of four (4) in the contract agreement and cracks were noticeable an indication of poor workmanship on the foundation.
- (ii) Contract for the construction of an administration block at Ndori Police Post for construction of three (3) offices, cells and report office was awarded at a cost of Kshs.9,148,111 in the previous years. However, the contract documents were not provided for audit. In addition, an amount of Kshs.500,000 disbursed to Ndori Police Post during the year under review was not supported by the PMC bank

account statements. Physical inspection of the project revealed that the project was incomplete and the contractor was not on site.

In the circumstances, value for money on the amount of Kshs.2,155,288 spent on security projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

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

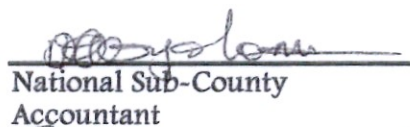
VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	50,000	29,000
Total Receipts		87,050,000	182,206,758
Payments			
Compensation Of Employees	4	3,507,545	3,487,113
Committee expenses	5	4,357,750	14,255,000
Use Of Goods and Services	6	6,565,109	5,903,538
Transfers To Other Government Units	7	27,717,208	99,223,297
Other Grants and Transfers	8	45,719,901	63,198,260
Acquisition Of Assets	9	259,000	3,358,015
Oversight Committee Expenses	10	1,177,513	-
Other Payments	11	-	-
Total Payments		89,304,026	189,425,223
Surplus/ (Deficit)		(2,254,026)	(7,218,465)

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 15.9 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDP Committee

Name: KENNEDY CHACHA

Name: CHRISPINUS IBALAI
 ICPAK M/No: 20432

Name: DR. MICHAEL HAMISI

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

IX. Statement Of Assets and Liabilities As At 30th June, 2023

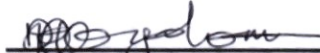
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	6,224,313	8,478,339
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		6,224,313	8,478,339
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		6,224,313	8,478,339
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		6,224,313	8,478,339
Net Financial Assets		6,224,313	8,478,339
Represented By			
Fund Balance B/Fwd	15	8,478,339	15,696,804
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(2,254,026)	(7,218,465)
Net Financial Position		6,224,313	8,478,339


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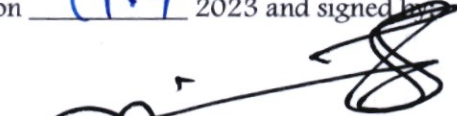
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 Fund Account Manager

Name: KENNEDY CHACHA


 National Sub-County
 Accountant


 Name: CHRISPINUS IBALAI
 ICPAK M/No: 20432


 Chairman NG-CDF
 Committee

Name: DR. MICHAEL HAMISI

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

X. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	50,000	29,000
Total Receipts		87,050,000	182,206,758
Payments			
Compensation Of Employees	4	3,507,545	3,487,113
Committee Expenses	5	4,357,750	14,255,000
Use Of Goods and Services	6	6,565,109	5,903,538
Transfers To Other Government Units	7	27,717,208	99,223,297
Other Grants and Transfers	8	45,719,901	63,198,260
Oversight Committee Expenses	10	1,177,513	-
Other Payments	11	-	-
Total Payments		89,045,026	186,067,208
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16		-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(1,995,026)	(3,860,450)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(259,000)	(3,358,015)
Net Cash Flows from Investing Activities		(259,000)	(3,358,015)
Net Increase In Cash And Cash Equivalent		(2,254,026)	(7,218,465)
Cash & Cash Equivalent At Start Of The Year	12	8,478,339	15,696,804
Cash & Cash Equivalent At End Of The Year	12	6,224,313	8,478,339

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

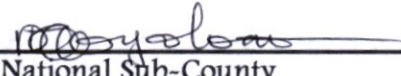
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The Constituency financial statements were approved by NG CDFC on 15-9 2023 and signed by:




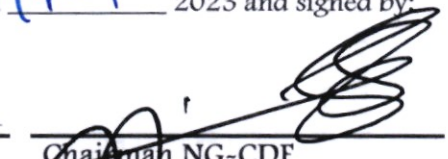
Fund Account Manager

Name: KENNEDY CHACHA




National Sub-County
Accountant

 Name: CHRISPINUS IBALAI
ICPAK M/No: 20432



Chairman NG-CDF
Committee

Name: DR. MICHAEL HAMISI



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

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

Receipts/Payments	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2022/2023		2022/2023	2022/2023		
Receipts						
Transfers From NGCDF Board	Kshs 145,116,603	Kshs 8,478,339	Kshs 153,594,942	Kshs 95,478,339	Kshs 58,116,603	
Proceeds From Sale of Assets			0	-	-	0.0%
Other Receipts		50,000	50,000	50,000	-	100.0%
Totals	145,116,603	8,528,339	153,644,942	95,528,339	58,116,603	62.2%
Payments						
Compensation Of Employees	3,998,800	212,888	4,211,688	3,507,545	704,143	83.3%
Committee Expenses	4,503,487	-2,000,000	2,503,487	4,357,750	(1,854,263)	
Use Of Goods and Services	4,831,860	-483,748	4,348,112	6,565,109	(2,216,997)	151.0%
Transfers To Other Government Units	56,174,774	8,842,474	65,017,248	27,717,208	37,300,040	42.6%
Other Grants and Transfers	54,244,443	1,704,200	55,948,643	45,719,901	10,228,742	81.7%
Acquisition of Assets	5,179,510	202,525	5,382,035	259,000	5,123,035	4.8%
Oversight Committee Expenses	1,177,513		1,177,513	1,177,513	-	100.0%
Other Payments	3,500,000		3,500,000	-	3,500,000	0.0%
Funds Pending Approval**	11,506,216	50,000	11,556,216		11,556,216	0.0%
Totals	145,116,603	8,528,339	153,644,942	89,304,026	64,340,916	58.1%

**Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or ALA not yet allocated for specific projects.

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

Part of the revenue item is Ksh. 50,000 that was realised from sale of tenders which form part of AIA.

During the year the fund experience underutilization of below 90% but above 100% due to the following reasons;

- i. **Compensation of Employees (83.3%)** underutilization was as a result of late disbursement of funds from NG-CDF Board.
- ii. **Use Of Goods and services (51.3%)** underutilization was as a result of late disbursement of funds from NG-CDF Board
- iii. **Other Payments (0.0%)** Non-receipt of all budgeted funds for the year.
- iv. **Transfer to other Government Units (39.71%)** underutilization was as a result of late disbursement of funds from NG-CDF Board and non-receipt of all budgeted funds for the year.
- v. **Other Grants and Transfers (84.5%)** underutilization was as a result of late disbursement of funds from NG-CDF Board and non-receipt of all budgeted funds for the year.
- vi. **Acquisition of Assets (5.0%)** the underutilization was as a result of variation between the approved allocation and the supplier quotation. The supplier quoted an amount lower than the approved budget and non-receipt of all budgeted funds for the year.


All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2021/2022, previous years outstanding disbursements received during the year and AIA from sale of tender documents

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	64,340,916
Less undisbursed funds receivable from the Board as at 30 th June 2023	58,116,603
	6,224,313
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	6,224,313

The Constituency financial statements were approved by NG CDFC on 19.9 2023 and signed by:


 Fund Account Manager

Name: KENNEDY CHACHA


 National Sub-County Accountant

Name: CHRISPINUS IBALAI
 ICPAK M/No: 20432


 Chairman NG-CDF Committee

Name: DR. MICHAEL HAMISI

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

XII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,998,800	212,887		4,211,687	3,507,545	704,142
1.2 Committee allowances	257,487	-		257,487	2,150,000	(1,892,513)
1.3 Use of goods and services	3,033,196	(609,319)		2,423,877	3,033,709	(609,832)
Total	7,289,483	(396,432)	-	6,893,051	8,691,254	(1,798,203)
2.0 Monitoring and evaluation						
2.1 Capacity building	2,676,000	125,571		2,801,571	1,928,280	873,291
2.2 Committee allowances	1,510,000	(2,000,000)		(490,000)	2,207,750	(2,697,750)
2.3 Use of goods and services	1,858,664	-		1,858,664	1,603,120	255,544
Total	6,044,664	(1,874,429)	-	4,170,235	5,739,150	(1,568,915)
3.0 Emergency						
3.1 Primary Schools	7,636,190	315,200		7,951,390	7,638,613	312,777
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
Total	7,636,190	315,200		7,951,390	7,638,613	312,777
4.0 Bursary and Social Security						

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

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			
4.1 Secondary Schools	24,915,450	-		24,915,450	25,709,000	(793,550)
4.2 Tertiary Institutions	9,349,600	-		9,349,600	9,261,000	88,600
4.3 Social Security				-		-
4.4 Special Needs	829,000	689,000		1,518,000	256,000	1,262,000
Total	35,094,050	689,000	-	35,783,050	35,226,000	557,050
5.0 Sports	1,648,900			1,648,900	300,000	1,348,900
5.1						-
Total	1,648,900			1,648,900	300,000	1,348,900
6.0 Environment						
Ragengni girls	852,332			852,332		852,332
Rarieda Technical Training inst.	300,000			300,000		300,000
St. Lazarus Primary School	400,000			400,000	400,000	-
Malanga Primary School	150,000			150,000		150,000
Komollo Primary School	150,000			150,000		150,000
St. Philips Wera Primary School	150,000			150,000		150,000
Kokise Primary School	150,000			150,000		150,000
Lwala Rahongo Primary School	150,000			150,000		150,000
Gangu Primary School	150,000			150,000		150,000
Wambisa Primary School	150,000			150,000		150,000
Nyaondo Primary School	150,000			150,000		150,000

Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
Kamalumbe Primary School	150,000			150,000		150,000
Total	2,902,332	-	-	2,902,332	400,000	2,502,332
7.0 Primary Schools Projects						
Kawamangaria Primary	2,400,000			2,400,000		2,400,000
Pala Kobong Primary	5,000,000			5,000,000		5,000,000
Ramba Primary School	3,600,000			3,600,000		3,600,000
Chianda Primary School	1,250,000			1,250,000	1,250,000	-
Ruma Primary	1,250,000			1,250,000		1,250,000
Kahoya Primary School	500,000			500,000	430,000	70,000
Kahoya Primary School	500,000			500,000	500,000	-
Obaga Primary School	653,600	400,000		1,053,600	600,000	453,600
Kayundi Primary School	534,542			534,542	534,542	-
Kayundi Primary School	557,405			557,405		557,405
Kasiri Primary School	472,195			472,195	472,195	-
Kakremba Primary School	571,464			571,464	500,000	71,464
Kawino Primary School	1,631,100			1,631,100	630,000	1,001,100
Kolo Primary School	937,929			937,929	800,000	137,929
Tanga Primary School	266,717			266,717	260,000	6,717
Rabel Primary School	476,600	600,000		1,076,600	1,076,600	-
St. Philips Wera Primary School	620,260			620,260	600,000	20,260
Sangla Primary School	135,304			135,304	135,000	304

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Dagamoyo Primary School	702,990		702,990	702,990	-
Kokise Primary School	0	300,000	300,000	300,000	300,000
Gundarut Primary School	997,134		997,134	997,134	-
Ruma Primary School	2,706,730	400,000	3,106,730	1,500,000	1,606,730
Kandhere Primary School	800,000		800,000	800,000	-
Kanadaria Primary School	1,000,000	143,024	1,143,024	1,000,000	143,024
Ruma Primary School			-	(200,000)	200,000
Total	27,563,970	1,843,024	29,406,994	12,588,461	16,818,533
8.0 Secondary Schools Projects					
Nyamor Secondary School	600,000.00		600,000	600,000	-
Migowa Secondary School	2,100,000.00		2,100,000	800,000	1,300,000
Nyabera Secondary School	819,790.00		819,790	700,000	119,790
Tanga Mixed Sec. school	1,400,000.00		1,400,000	1,400,000	-
Wangarot Secondary School	1,221,470.00		1,221,470	800,000	421,470
Raliew Secondary School	300,000.00		300,000	300,000	-
St. Anthony Pala Kobong	850,702.00		850,702	500,000	350,702
Luoro Secondary School	420,747.00		420,747	420,747	-
Lieta Secondary school	156,040.00		156,040	150,000	6,040
Siger Secondary School	139,998.00		139,998	130,000	9,998
St Mathews Ochienga		400,000	400,000	400,000	400,000
St. Nicholas Boi Sec. school	142,631.00		142,631	140,000	2,631

Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
St Marys Lwak Girls	300,000.00			300,000	100,000	200,000
St. Roberts Ndigwa		1,600,000		1,600,000		1,600,000
D.O Makasembo Secondary Sch	206,784.00			206,784	200,000	6,784
St. Sylvesters Madiany Girls	2,849,718.00	200,000		3,049,718	2,400,000	649,718
Nyamasore secondary school		200,000		200,000	200,000	-
Nyakongo Girls Secondary Sch	300,000.00	900,000		1,200,000	1,000,000	200,000
Rangengni Girls	2,408,893.60			2,408,894	2,000,000	408,894
Majango Sec. school		100,000		100,000		100,000
Mahaya Secondary School	2,667,221.00			2,667,221	1,000,000	1,667,221
Ruma Secondary School		900,000		900,000		900,000
Total	16,883,995	4,300,000	-	21,183,995	11,440,747	9,743,248
9.0 Tertiary institutions Projects				-		-
Rarieda Science Teachers Training	4,162,800			4,162,800	580,000	3,582,800
Rarieda Science Teachers Training	2,300,000			2,300,000		2,300,000
Rarieda Tti	2,590,280	2,000,000		4,590,280	3,108,000	1,482,280
Kenya Medical College Rarieda		390,000		390,000	-	390,000
Rarieda Tti	1,173,730			1,173,730		1,173,730
The Kisumu National Poly	1,500,000	309,450		1,809,450		1,809,450
Total	11,726,810	2,699,450.00	-	14,426,260	3,688,000	10,738,260
10.0 Security Projects				-		-
South Asembo Chiefs Office	689,779			689,779	500,000	189,779

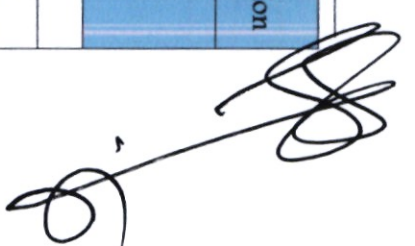
Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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			
West Karwenga Chiefs Office	784,400		784,400	500,000	284,400
Ndori Police Station	820,170	500,000	1,320,170	500,000	820,170
Owimbi Administration Police Camp	505,288		505,288	505,288	-
Asembo Bay Chiefs Office	1,000,000	200,000	1,200,000		1,200,000
Nyilima Assistant County Commissioners Office	1,645,280		1,645,280		1,645,280
Naya Assistant Chiefs Office	1,000,000		1,000,000		1,000,000
Rarieda Deputy Commissioner	360,000		360,000		360,000
West Asembo Chiefs Office	158,053		158,053	150,000	8,053
Total	6,962,970	700,000	7,662,970	2,155,288	5,507,682
1.0 Acquisition of assets					
Rarieda NG-CDFC Office	459,790	202,526	662,316	259,000	403,316
Rarieda NG-CDFC Office	4,719,720		4,719,720		4,719,720
Total	-	-	-	-	-
12.0 Oversight Committee Expenses (itemize)					
Total	5,179,510	202,526	5,382,036	259,000	5,123,036
	1,177,513		1,177,513		-
Total	1,177,513		1,177,513		-

Rarieda Constituency
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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		
12.0 Other payments					
Rarieda NG-CDFC Strategic Plan	3,500,000		3,500,000.00		3,500,000.00
Total	3,500,000	-	3,500,000	-	3,500,000
13.0 unallocated fund					
Unapproved projects					
Rarieda Mixed Sec. School	2,000,000		2,000,000		2,000,000
Kenya Medical College Rarieda	3,506,216		3,506,216		3,506,216
Kenya Medical College Rarieda	6,000,000		6,000,000		6,000,000
AIA 2022/2023		50,000	50,000		50,000
PMC savings					
Total	11,506,216	50,000	11,556,216	-	11,556,216
	145,116,603	8,528,339	153,644,942	89,304,026	64,340,916

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



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

3. Reporting Currency

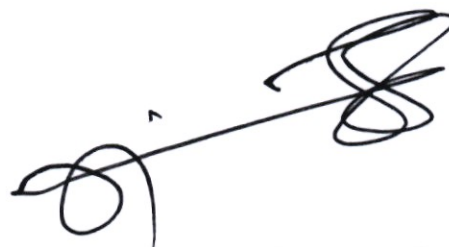
The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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



Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.


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

External Assistance

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

b) Recognition of payments

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



Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

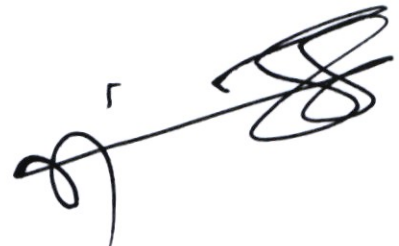
Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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



Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of 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 08th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

***Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies Continued

13. Subsequent Events

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


14. Errors

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

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

15. Related Party Transactions

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



Rarieda Constituency
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XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDF Board		
AIE NO. B185232	7,000,000	-
AIE NO. B185406	6,000,000	-
AIE NO. B185763	15,000,000	-
AIE NO. B205580	12,000,000	-
AIE NO. B206083	5,000,000	-
AIE NO. B205875	12,000,000	-
AIE NO. B207997	15,000,000	-
AIE NO. B207638	15,000,000	-
AIE NO. B105267		33,000,000
AIE NO. B105548		44,000,000
AIE NO. B105914		22,000,000
AIE NO. B128682		5,000,000
AIE NO. B140713		12,000,000
AIE NO. B105914		12,000,000
AIE NO. B154411	-	18,000,000
AIE NO. B154469	-	24,088,879
AIE NO. B089082	-	12,088,879.30
TOTAL	87,000,000	182,177,758.30

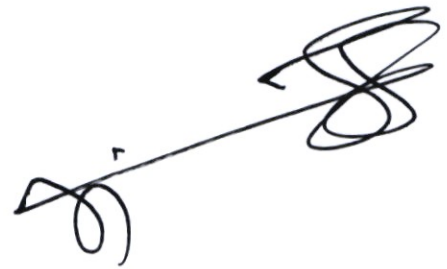
2. Proceeds From Sale of Assets

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

Rarieda Constituency
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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	50,000	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	50,000	-



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Notes To the Financial Statements (Continued)

4. Compensation of Employees

	2022 / 2023	2021 / 2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,815,505	3,465,513
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	643,200	-
Employer Contributions Compulsory national social security schemes	48,840	21,600
Total	3,507,545	3,487,113

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,518,700	5,200,000
Other committee expenses	1,839,050	9,055,000
Total	4,357,750	14,255,000

Rarieda Constituency
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6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	52,000	0
Communication, supplies and services	404,989	280,000
Domestic travel and subsistence	507,000	219,000
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	-
Training expenses	1,928,280	1,658,645
Hospitality supplies and services	271,685	110,526
Insurance costs	-	-
Specialised materials and services	-	32,827
Office and general supplies and services	784,224.00	2,040,000
Fuel , oil & lubricants	1,243,989	0
Other operating expenses	1,084,100	1,070,040
Bank Charges	-	-
Security operations	-	492,500
Routine maintenance - vehicles and other transport equipment	252,842	0
Routine maintenance- other assets	36,000	-
Total	6,565,109	5,903,538

Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	12,588,461	46,098,575
Transfers To Secondary Schools (See Attached List)	11,440,747	33,695,319
Transfers To Tertiary Institutions (See Attached List)	3,688,000	19,429,403
Total	27,717,208	99,223,297

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,709,000	27,680,450
Bursary – tertiary institutions (see attached list)	9,261,000	8,349,600
Bursary – special schools (see attached list)	256,000	40,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,155,288	9,418,160
Sports projects (see attached list)	300,000	3,361,150
Environment projects (see attached list)	400,000	3,283,900
Emergency projects (see attached list)	7,638,613	11,065,000
Roads projects (see attached list)	-	-
Total	45,719,901	63,198,260

Rarieda Constituency
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	259,000	2,600,400
Purchase of Vehicles and Other Transport Equipment	-	646,295
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	111,320
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		
Total	259,000	3,358,015

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021/2022</i>
	Kshs	Kshs
COC Members allowance	1,177,513	-
Other COC expenses	-	-
TOTAL	1,177,513	-

11. Other Payments

	<i>2022-2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
		-

Rarieda Constituency
National Government Constituencies Development Fund (NGCDF)
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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022 / 2023	2021 / 2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Cooperative Bank A/C No. 01141295597000 (Main account)	6,224,313	8,478,339
Name of Bank, account No. (Deposits account)	-	-
Total	6,224,313	8,478,339
11 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
KENNEDY CHACHA	4/1/2023	100,000	100,000.00	-
VANESSA ADONGO	18/7/2022	250,000	250,000.00	-
VANESSA ADONGO	24/8/2022	260,000	260,000.00	-
KENNEDY CHACHA	21/10/2022	50,000	50,000.00	-
VANESSA ADONGO	22/11/2022	256,000	256,000.00	-
KENNEDY CHACHA	16/4/2023	200,000	200,000.00	-
KENNEDY CHACHA	16/4/2023	400,000	400,000.00	-
KENNEDY CHACHA	16/5/2023	369,000	369,000.00	-
VANESSA ADONGO	30/1/2023	307,500	307,500.00	-
KENNEDY CHACHA	19/4/2023	420,000	420,000.00	-
KENNEDY CHACHA	20/3/2023	200,000	200,000.00	-
KENNEDY CHACHA	14/5/2023	82,000	82,000.00	-
KENNEDY CHACHA	13/4/2023	118,000	118,000.00	-
VANESSA ADONGO	18/4/2023	114,000	114,000.00	-
CHRISPINUS IBALAI	27/4/2023	800,000	800,000.00	-
KENNEDY CHACHA	26/6/2023	450,000	450,000.00	-
VANESSA ADONGO	24/5/2023	108,600	108,600.00	-
Total		4,485,100	4,485,100	-

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14. Notes to the Financial Statement Continued

15. Retention and Gratuity

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

14 B. Gratuity	Insert current FY	Insert previous FY
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	643,200	-
Gratuity paid during the Year (C)	643,200	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

16. Fund Balance B/F

	(1 st July 202x-1)	(1 st July 202x-2)
	Kshs	Kshs
Bank accounts	8,478,339	15,696,804
Cash in hand	-	-
Imprest	-	-
Total	8,478,339	15,696,804
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]



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17. Prior Year Adjustments

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

** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)

18. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	4,485,100	-
Imprest surrendered during the Year (C)	4,485,100	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

19. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

20. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Compensation of employees	704,143	212,888
Committee expense	(1,854,263)	
Use of goods and services	(2,216,997)	(2,483,748)
Amounts due to other Government entities (see attached list)	37,300,040	7,852,474
Amounts due to other grants and other transfers (see attached list)	10,228,742	2,665,199
Acquisition of assets	5,382,035	202,526
Oversight Committee Expenses	-	-
Other Payments (<i>specify</i>)	3,500,000	
Funds pending approval	11,506,216	-
Unallocated Funds	50,000	29,000
Total	64,340,916	8,478,339

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19.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	9,746,586	21,406,106
Total	9,746,586	21,406,106



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XV. 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	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees	Payment of all benefits accruing to all the NG-CDF Staff	704,142	212,887.00	Unspent Balances
Use of goods & services	Payment of committee siting allowances and other allowances to the NG-CDF members, M&E, Capacity building and other office utilities	-4,071,260	-2483747	Unspent Balances
Amounts due to other Government entities				
Primary Schools	Transfers to Primary schools	16,618,533	1,843,024	Unspent Balances
Secondary School	Transfers to Secondary schools	9,743,248	3,700,000	Unspent Balances
Tertiary Institutions	Transfers to Tertiary Institutions	10,348,260	2,309,450	Unspent Balances
Sub-Total		37,300,040	7,852,474	
Amounts due to other grants and other transfers				
Bursary	Award of bursary to needy students	228,050	660,000	Unspent Balances
Security	Construction of Police posts and Chiefs offices	5,507,682	1,690,000	Unspent Balances
Sports	Organisation of constituency tournament and regional sports	1,348,900		Unspent Balances
Environment	Construction of pit latrines	2,502,332		Unspent Balances
Emergency	Funds set aside to cater for unforeseen occurrences	312,777	315,200	Unspent Balances

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Sub-Total		10,228,741	2,665,200	
Acquisition of assets		5,123,036	202,526	Unspent Balances
Sub-Total		5,123,036	202,526	Unspent Balances
Oversight Committee Expenses (itemize)				
Others (<i>Strategic Plan</i>)		3,500,000	-	Unspent Balances
Sub-Total		3,500,000	-	
Funds pending approval		11,556,216	50,000	Pending Approval by the NG-CDF Board
Grand Total		64,340,916	8,478,339	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	0		-	-
Buildings and structures	10,571,917	259,000	-	10,830,917
Transport equipment	3,776,295	-	-	3,776,295
Office equipment, furniture and fittings	6,685,968	-	-	6,685,968
ICT Equipment, Software and Other ICT Assets	855,000	-	-	855,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	21,889,180	259,000	-	22,148,180

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
GUNDARUT PRIMARY SCHOOL	EQUITY-BONDO	0750293590993		72,465
KOKISE PRIMARY SCHOOL	EQUITY-BONDO	0750296299683		1,626
KOMOLLO PRIMARY SCHOOL	EQUITY-BONDO	0750293098932		8,167
KONJIKO PRIMARY SCHOOL	EQUITY-BONDO	0750296155265		202,501
LUORO SECONDARY SCHOOL	EQUITY-BONDO	0750270073080		142,696
MANYWANDA PRIMARY SCHOOL	EQUITY-BONDO	0750294279589		905,291
MITURI PRIMARY SCHOOL	EQUITY-BONDO	0750293726742		44,208
OKIRO PRIMARY SCHOOL	EQUITY-BONDO	0750293809630		2,815
OMBOYE PRIMARY SCHOOL	EQUITY-BONDO	0750295032360		913,569
RAMBIRA PRIMARY SCHOOL	EQUITY-BONDO	0750293749517		4,487
RUMA PRIMARY SCHOOL	EQUITY-BONDO	0750297417012		1,000,223
SARADIDI MIXED SECONDARY SCHOOL	EQUITY-BONDO	0750282672993		1,603,946
KOKISE PRI. SCHOOL	EQUITY-BONDO	0750296299683		1,926
KAMINOGEDO PRIMARY SCHOOL	KCB-BONDO	1108419925		401,394
LWEYA PRIMARY SCHOOL	KCB-BONDO	1109542135		1,609
KASIRI PRIMARY SCHOOL	KCB-BONDO	1106759826		1,257

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MANERA PRIMARY SCHOOL	KCB-BONDO	1129898342		2,879
MIRANDO ONGALO SECONDARY SCHOOL	KCB-BONDO	1106999045		1,000,393
NYAMASORE SECONDARY SCHOOL	KCB-BONDO	1106591275		592
RABEL PRIMARY SCHOOL	KCB-BONDO	1122796161		403,841
RACHAR SECONDARY SCHOOL	KCB-BONDO	1108358357		676
RAMBUGU SECONDARY SCHOOL	KCB-BONDO	1156700272		702,604
RARIW PRIMARY SCHOOL	KCB-BONDO	1106761286		305,425
WAYAGA SECONDARY SCHOOL	EQUITY-BONDO	0750263416613		8,958
SIGER SECONDARY SCHOOL	KCB-BONDO	1108413625		893,282
ST.ANTHONY PALA KOBONG SEC.	KCB-BONDO	1226567703		232,581
MABINJU PRIMARY SCHOOL	KCB-BONDO	1279775343		849
ST.SYLVESTERS GIRLS SCHOOL	KCB-BONDO	1133548806		4,258
TANGA PRIMARY SCHOOL	KCB-BONDO	1131642341		899,471
WAGORO PRIMARY SCHOOL	KCB-BONDO	12290030784		62,170
NYAMOR SECONDARY SCHOOL	CO-OP-BONDO	01141851117100		998,975
WERA PRIMARY SCHOOL	CO-OP-BONDO	01141850824300		25,855
AGOK PRIMARY SCHOOL	CO-OP-BONDO	01141851119891		397,242
AGOK SECONDARY SCHOOL	EQUITY-BONDO	0750269070284		356

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
BOI PRIMARY SCHOOL	CO-OP-BONDO	01141871288700		802,735
CHIANDA PRIMARY SCHOOL	NATIONAL BANK	01224024339702		50,078
MTURI PRL.SCHOOL	EQUITY-BONDO	0750293726742		5,975
KAHOYA PRIMARY SCHOOL	EQUITY-BONDO	0750299088629		327,739
KAWUONDI PRIMARY SCHOOL	EQUITY-BONDO	075029616938		20,255
KMTC-RARIEDA	KCB-BONDO	1203540949		175,959
KMTC-RARIEDA	EQUITY-BONDO	0750280785704		601,054
KISWARO PRIMARY SCHOOL	KCB-BONDO	1134539738		114,444
ADUOYO PRIMARY SCHOOL	CO-OP-BONDO	01139623619000		2,443
LIETA PRIMARY SCHOOL	EQUITY-BONDO	0750295915357		1,204,836
MAHAYA SEC. SCHOOL	EQUITY-BONDO	0750294997397		2,952
LUORO PRIMARY SCHOOL	EQUITY-BONDO	0750297146618		37,183
LUSI PRIMARY SCHOOL	EQUITY-BONDO	0750193058068		275
MASALA PRIMARY SCHOOL	KCB-BONDO	1117455149		557,164
MIGOWA PRIMARY SCHOOL	EQUITY-BONDO	0750293737226		12,121
MIRANDO PRIMARY SCHOOL	EQUITY-BONDO	0750293838178		253,986
MIRAU PRIMARY SCHOOL	EQUITY-BONDO	0750293891744		1,408
NDHERE PRIMARY SCHOOL	EQUITY-BONDO	0750279120054		147



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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
NDONYO PRIMARY SCHOOL	KCB-BONDO	1289590427		20,899
NDORI POLICE STATION	CO-OP-BONDO	01141624546000		501,465
NYABERA SECONDARY SCHOOL	KCB-BONDO	1106606086		11,784
NYAKONGO GIRLS SECONDARY	KCB-BONDO	1137095156		9,833
POWO PRIMARY SCHOOL	EQUITY-BONDO	0750293739498		5,359
RAGENG'NI PRIMARY SCHOOL	EQUITY-BONDO	0750279428160		74,681
AKUOM PRIMARY SCHOOL	CO-OP-BONDO	01141851013800		3,810
RALIEW SECONDARY SCHOOL	KCB-BONDO	1117875660		402,489
RAGENG'NI GIRLS SECONDARY SCHOOL	EQUITY-BONDO	0750279428160		1,427,101
SANGLA PRIMARY SCHOOL	CO-OP-BONDO	01141851073300		382,225
SOUTH ASEMBO CHIEF'S OFFICE	KCB-BONDO	1279873108		1,669
KOMOLO PRIMARY SCHOOL	EQUITY-BONDO	0750293098932		8,167
ST.NICHOLAS BOI SEC.	CO-OP-BONDO	01141624391500		900,062
ST.PHILIPS WERA SPECIAL UNIT	CO-OP-BONDO	01141850824300		25,855
ST.JOHN'S OBOCH	KCB-BONDO	1106547144		1,000,376
UJWANG'A PRIMARY SCHOOL	EQUITY-BONDO	0750193150592		400,570
WANGAROT SECONDARY SCHOOL	EQUITY-BONDO	0750295111535		801,378

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
WEST KATWENGA ASS. CHIEFS OFFICE	KCB-BONDO	1279394226		6,624
NYAGWARA ASS. CHIEFS OFFICE	CO-OP-BONDO	1141851078700		2,425
AKUOM PRIMARY SCHOOL	CO-OP- BONDO	01141851013800	1,000	
BOI SECONDARY SCHOOL	CO-OP- BONDO	01141624391500	200,242	
DAGAMOYO PRIMARY SCHOOL	CO-OP- BONDO	01139623678200	2,980	
KOLO PRIMARY SCHOOL	CO-OP- BONDO	01139623676900	23,382	
KOBONYO PRIMARY SCHOOL	CO-OP- BONDO	01139623613500	-	
KANYICHUDO PRIMARY SCHOOL	CO-OP- BONDO	01141624759200	13,788	
KAKREMBA PRIMARY SCHOOL	CO-OP- BONDO	01141624517600	29,860	
NYAGWARA ASST. CHIEF'S OFFICE	CO-OP- BONDO	01141851078700	21,450	
NYAMOR SECONDARY SCHOOL	CO-OP- BONDO	01141851117100	1,975	
NDWARA PRIMARY SCHOOL	CO-OP- BONDO	01139623624100	133	
NDORI POLICE POST	CO-OP- BONDO	01141624546000	545,000	
NDORI POLICE STATION	CO-OP- BONDO	01141624546000	174,225	
RUMA SECONDARY SCHOOL	CO-OP- BONDO	01141624180000	6,443	
SANGLA PRIMARY SCHOOL	CO-OP- BONDO	01141851073300	151,730	
ST. PHILIPS WERA SPECIAL SCHOOL	CO-OP- BONDO	01139850933201	3,000	
WERA PRIMARY SCHOOL	CO-OP- BONDO	01141850824300	200,000	
WEST ASEMBO CHIEF'S OFFICE	CO-OP- BONDO	01141851039700	1,000	
AGOK PRIMARY SCHOOL	EQUITY-BONDO	0750293984404	150	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
BOI PRIMARY SCHOOL	EQUITY-BONDO	0290193765302	25,105	
BAR KOGONGA PRIMARY SCHOOL	EQUITY-BONDO	0750297838402	11,412	
GANGU PRIMARY SCHOOL	EQUITY-BONDO	0750295684892	3,000	
GOT KOJWANG PRIMARY SCHOOL	EQUITY-BONDO	0750266188927	955	
GUNDARUT PRIMARY SCHOOL	EQUITY-BONDO	0750293590993	72,465	
GOT BONDO PRIMARY SCHOOL	EQUITY-BONDO	0750294654596	400	
KAWINO PRIMARY SCHOOL	EQUITY-BONDO	0750282017518	20,452	
KAWUONDI PRIMARY SCHOOL	EQUITY-BONDO	0750296186938	1,100	
KAHOYA PRIMARY SCHOOL	EQUITY-BONDO	0750299088629	327,739	
KOMOLO PRIMARY SCHOOL	EQUITY-BONDO	0750293098932	8,140	
KONJIKO PRIMARY SCHOOL	EQUITY-BONDO	0750296155265	67,186	
KOKISE PRIMARY SCHOOL	EQUITY-BONDO	0750296299683	-	
KUSA PRIMARY SCHOOL	EQUITY-BONDO	0750294728236	320,300	
KANDARIA PRIMARY SCHOOL	EQUITY-BONDO	0750298364385	40,000	
LWAK GIRLS BOARDING PRIMARY SCHOOL	EQUITY-BONDO	0750298333585	2,965	
LWAK GIRLS HIGH SCHOOL	EQUITY-BONDO	0750279040476	926,110	
LWALA RAHONGO PRIMARY SCHOOL	EQUITY-BONDO	0750293782126	3	
LANGU PRIMARY SCHOOL	EQUITY-KISUMU	0290296495092	770	
LUSI PRIMARY SCHOOL	EQUITY-BONDO	0750193058068	-	
LUORO PRIMARY SCHOOL	EQUITY-BONDO	0750297146618	209,967	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
LUORO SECONDARY SCHOOL	EQUITY-BONDO	0750270073080	54,360	
LIETA PRIMARY SCHOOL	EQUITY-BONDO	0750295915357	26,870	
LIETA PRIMARY SCHOOL	EQUITY-BONDO	0750295915357	26,870	
LIETA SECONDARY SCHOOL	EQUITY-BONDO	0750298311122	2,000	
MAJANGO PRIMARY SCHOOL	EQUITY-BONDO	0750292910927	680	
MEMBA PRIMARY SCHOOL	EQUITY-BONDO	0750294624639	9,910	
MITURI PRIMARY SCHOOL	EQUITY-BONDO	0750293726742	632	
MIRANDO PRIMARY SCHOOL	EQUITY-BONDO	0750293838178	353,402	
MIGOWA PRIMARY SCHOOL	EQUITY-BONDO	0750293737226	12,040	
MANYWANDA PRIMARY SCHOOL	EQUITY-BONDO	0750294279589	4,252	
MIRAU PRIMARY SCHOOL	EQUITY-BONDO	0750293859744	1,408	
MANYWANDA PRIMARY SCHOOL	EQUITY-BONDO	0750294279589	4,252	
NDIGWA PRIMARY SCHOOL	EQUITY-BONDO	0750299148861	1,350	
NDHERE PRIMARY SCHOOL	EQUITY-BONDO	0750279120054	147	
NGUKA PRIMARY SCHOOL	EQUITY-BONDO	0750295106860	4,364	
NYAGOKO PRIMARY SCHOOL	EQUITY-BONDO	0750295494737	22,370	
NAYA PRIMARY SCHOOL	EQUITY-BONDO	0750295928527	1,378	
OBOCH PRIMARY SCHOOL	EQUITY-BONDO	0750293998551	2,376	
OKIRO PRIMARY SCHOOL	EQUITY-BONDO	0750293809630	1,000	
OMBOYE PRIMARY SCHOOL	EQUITY-BONDO	0750295032360	372,950	

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OBAGA PRIMARY SCHOOL	EQUITY-BONDO	0750294025474	401,000	
POWO PRIMARY SCHOOL	EQUITY-BONDO	0750293739498	3,751	
RANGENG'NI GIRLS SECONDARY SCHOOL	EQUITY-BONDO	0750279428160	1,431,894	
RAMBIRA PRIMARY SCHOOL	EQUITY-BONDO	0750293749517	4,487	
RAMBIRA SECONDARY SCHOOL	EQUITY-BONDO	0750262485770	2,082	
RUMA PRIMARY SCHOOL	EQUITY-BONDO	0750297417012	2,000	
ST. MATTHEWS OCHIENGA MIXED SECONDARY SCHOOL	EQUITY-BONDO	0750263429716	670	
SARADIDI SECONDARY SCHOOL	EQUITY-BONDO	0750192867901	417,870	
UJWANG'A PRIMARY SCHOOL	EQUITY-BONDO	0750193150592	814	
WANG'AROT SECONDARY SCHOOL	EQUITY-BONDO	0750295111535	1,000	
GAGRA SECONDARY SCHOOL	KCB-BONDO	1112275209	-	
KAMINOGEDO PRIMARY SCHOOL	KCB-BONDO	1108419925	17,360	
KISWARO PRIMARY SCHOOL	KCB-BONDO	1134539738	3,631	
KAYUNDI PRIMARY SCHOOL	KCB-KISUMU	1134458339	81,516	
KANDARIA SECONDARY SCHOOL	KCB-BONDO	1167051998	61,445	
LUANDA KOTIENO PRIMARY SCHOOL	KCB-BONDO	1258362481	1,240	
MASALA PRIMARY SCHOOL	KCB-BONDO	1117455149	133,600	
MASALA PRIMARY SCHOOL	KCB-BONDO	1117455149	1,600	
MIRANDO ONGALO SECONDARY SCHOOL	KCB-BONDO	1106999045	93,015	
MAKASEMBO SECONDARY SCHOOL	KCB-BONDO	1107001242	44,700	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MANERA PRIMARY SCHOOL	KCB-BONDO	1129898342	797	
NYAMASORE PRIMARY SCHOOL	KCB-BONDO	1106631749	840	
NDONNYO PRIMARY SCHOOL	KCB-BONDO	1289590427	-	
NYAMASORE SECONDARY SCHOOL	KCB-BONDO	1106591275	500	
OBOCH SECONDARY SCHOOL	KCB-BONDO	1106547144	2,376	
RARIW PRIMARY SCHOOL	KCB-BONDO	1106761286	1,425	
RAMBUGU SECONDARY SCHOOL	KCB-BONDO	1156700272	147,950	
RABEL PRIMARY SCHOOL	KCB-BONDO	1122796161	86,450	
RACHAR SECONDARY SCHOOL	KCB-BONDO	1108358357	550	
RALIEW SECONDARY SCHOOL	KCB-BONDO	1117875660	27,074	
SIGER SECONDARY SCHOOL	KCB-BONDO	1108413625	88,550	
SOUTH ASEMBO CHIEF'S OFFICE	KCB-BONDO	1279873108	1,000	
ST. ANTHONY PALA KOBONG MIXED SECONDARY SCHOOL	KCB-BONDO	1226567703	5,109	
ST. SYLVESTER GIRLS SCHOOL - MADIANY	KCB-BONDO	1133548806	2,300,000	
TUJU MIXED SECONDARY SCHOOL	KCB-BONDO	1238273130	-	
TANGA PRIMARY SCHOOL	KCB-BONDO	1131642341	1,471	
WAGORO PRIMARY SCHOOL	KCB-BONDO	1209990784	32,438	
WEST KATWENGA ASST. CHIEFS OFFICE	KCB-BONDO	1279394226	6,440	
CHIANDA PRIMARY SCHOOL	NATIONAL-KISUMU	01224024339702	6,512	
AGOK SECONDARY SCHOOL	EQUITY-BONDO	0750269070284	3,550	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
CHIANDA HIGH SCHOOL	EQUITY-BONDO	0298823386	7,092	
NYABERA SECONDARY SCHOOL	KCB-BONDO	1106605942	-	
NYAWARA CHIEF'S OFFICE	CO-OP- BONDO	01141851078700	2,425	
RANYALA PRIMARY SCHOOL	NATIONAL-KISUMU	01224024252602	-	
WERA SECONDARY SCHOOL	EQUITY-BONDO	0750293168733	2,380	
WAMBISA PRIMARY SCHOOL	EQUITY-BONDO	0750294031885	945	
Total			<u>9,746,586</u>	<u>21,406,106</u>

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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)
AOG/KSM - NGCDF/RARIEDA/2021-2022-1	<p>4.3.1 Misstatement of Acquisition of Assets</p> <p>The statement of receipts and payments reflect an expenditure of Kshs 3,358,015 in respect of acquisition of assets. Review of the support documents including the general ledger, asset register and disclosures in the financial statements revealed the following inaccuracies and anomalies: Under the circumstances, the accuracy of balances reported could not be ascertained.</p>	All vouchers in regard to refurbishment of building totaling to Ksh. 2,600,400 and payment vouchers in regard to furniture and fittings totaling to Ksh. 111,320 have been availed;	Submitted to Office of the Auditor General for review	17/5/2023
AOG/KSM - NGCDF/RARIEDA/2021-2022-1	<p>4.3.2 Un-updated Asset Register</p>	The asset register has been updated and it reflects the figures as it was presented in the financial statement. Madam the updated asset register has been attached for your review.	Submitted to Office of the Auditor General for review	17/5/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
AOG/KSM - NGCDF/RARIEDA/2021- 2022-1	Training Expenses	In each financial year the NG-CDF Board issues guidelines towards preparation and presentation of project proposals for each Constituency which will be approved and sent back to the Constituency as a code list for implementation. In 2021/2022 Financial year Rarieda Constituency received approval of Ksh 1,600,000 (One Million Six Hundred Thousand) code 4-0041-237-2210700-111-2021/222 -03 for NG-CDFC/ PMC Capacity building AIE no.B105548 as prioritized by NG-CDFC while the difference was sitting allowance paid to members during the training period. (Attached). Its is the routine of the Board each Financial year to capacity build both NG-	Submitted to Office of the Auditor General for review	17/5/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>CDFC, Staff and Project Management Committees as well as benchmarking to other constituencies as a learning process during their tenure of service. The management did not avail a training needs assessment and a training plan to support the expenditures as required by the audit team as there was none in place in the form required, however the minutes approving training and approved code list, schedules and training report had been availed as prove of training. The committee will start formulating training needs assessment to be used to create a training plan for both the NG-CDFC and PMC as will be guided</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		by the NG-CDF Board.		
AOG/KSM - NGCDF/RARIEDA/2021- 2022-1	Misstatement of the financial statements	<p>Management has amended Financial Statement to reflect true position where The voucher totaling to Ksh. 153,126 for October 2021 salaries were misfiled and has since been rectified and reported. Further the basic salary variance of Ksh 712,263 was as a result of exclusion of salaries for the month of June 2022 in the payroll which was by mistake. Madam the payroll has been amended accordingly and availed for review .</p> <p>The payroll data has been amended and availed as tallying with schedules and vouchers. My former staff gave a wrong payroll data to</p>	Submitted to Office of the Auditor General for review	17/5/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the team during the audit which was nor correct from the one being used which had been amended. We are sorry for the miscommunication and inconveniences in reporting.		
AOG/KSM - NGCDF/RARIEDA/2021- 2022-1	Statutory Deductions	Since the introduction of VBMS, NSSF employer has a separate GFS Code requiring a separate voucher. We prepare payment vouchers for the NSSF separate from the payroll. The vouchers have been availed for your review and expedition. Salaries for the month of December 2022 were not paid due to budgetary exhaustion of the administration vote which led to non deduction and remittance of statutory deductions hence the tax	Submitted to Office of the Auditor General for review	17/5/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		assessment penalty. Madam the statutory deductions were later remitted when the constituency received funding from the NG-CDF Board. The Constituency had not received any funding from the board since hence there were no salary payment to warrant the deductions.		
AOG/KSM - NGCDF/RARIEDA/2021-2022-1	Transfers to Other Government units	The Rarieda Science Teachers College project during its tender opening had an appointment of Dr. Paul Saoke and Emma Atieno as Members of the NG-CDFC due to the fact that the project had taken so long since 2019 and needed their inputs being that Emma was representing West Asembo area and Dr Saoke had spearheaded talks alongside Emma with the land owners on matters of succession	Submitted to Office of the Auditor General for review	17/5/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>and land acquisition. The nature of the community was to ensure at least one of their own participated in the exercise and from the office we assure you that the members never had any influence but rather appearance.</p> <p>The procurement documents were prepared by the Technical Officer who is the Sub County Works Officer hence compliances could have been an oversight from the Works office on the provisions of procurement documents being standard as prepared from their office. Madam this was beyond the NG-CDFC as it originated from the Technical department designated to do the same. However, with your advisory opinion the Officer will be</p>		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>informed to seek guidance for onward ensuring standard approved procurement documents are used to include among others crucial clauses, special conditions to the contract, defects liability period and performance security.</p> <p>Its true that during field verification on 17th March, 2023 that the project had stalled since it was to be implemented for 90 days from 13th December 2021 up to 12th March 2022. The remaining works include supply and fixing of chain-link, construction of one sentry box and wall finishes of the sentry boxes. The NG-CDFC had anticipated that the NG-CDF Board could have released funds then to complete the project that is why there was no extension of time given. Its should</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>also be noted that since the General elections were held and there later, there were no fund released by the government for projects to date hence it was hard to implement all ongoing projects which now are awaiting release of funds from Treasury then onwards to the Constituencies hence it's a situation that a Constituency could not handle. The NG-CDF Board has approved further funding of the project in the financial year 2022/2023 hence implementation under prioritization will be done immediately funds are released to the Constituency.</p>		
<p>AOG/KSM - NGCDF/RARIEDA/2021- 2022-1</p>	<p>4.6.2 Proposed construction of Rarieda Science Teachers College</p>	<p>Proposed construction of Rarieda Science Teachers College was started in the Financial Year 2019/2020 following several public</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>17/5/2023</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		<p>participation meeting held in East Asembo ward in Omia Mwalo Location and Omia Diere on 17th march 2019 as indicated in the attachments' provided where members of the community agreed to donate the land for the noble idea of putting up a Teachers training college. The procedures followed including succession plan and surrender of title deeds and its at this point that a steering committee was appointed to spearhead the matter. Relevant documents for the process have been attached for your expedition and review. The process having taken long since 2019, the NG-CDFC seeked the services of the Government Land Valuer for valuation of land to start the process of compensation and</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>after the report it was agreed during a public meeting with the land owners that they be paid half of the value per person and the balance to be paid upon completion of the succession documents. It should also be noted that the land was not occupational in terms of structures build except one structure which was valued for compensation hence no family was being displaced. Madam just like most parts of this Country Rarieda Constituency is one of the regions where most land parcels are registered as a block and most title deeds are not processed.</p>		

.....
 Name
 Fund Account Manager.



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