

REPUBLIC OF KENYA



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REPORT

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TABLED BY:	Hon. (Dr.) Robert Pukose on behalf of Leader of Majority Lomale

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

RARIEDA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the entity.

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 (amended 2023). 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Rarieda Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Kennedy Mathew Chacha
2.	National Sub-County Accountant	David Festo Oyolo
3.	Chairman NGCDFC	William Odongo Onyango
4.	Member NGCDFC	Emmah Atieno Otieno
5.	Member NG CDFC	Leonard Maranda

(c) Fiduciary Oversight Arrangements

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

(a) NGCDF Rarieda Constituency Headquarters

P.O. Box 121-40611

Nyilima

The office is situated at District Headquarters in Aram

(d) NGCDF Rarieda Constituency Contacts

Telephone: (254) 718486916, (254) 733486916, (254) 71848916

E-mail: cdfRARIEDA@ngcdf.go.ke

Website: www.ngcdf.go.ke

(e) NGCDF Rarieda Constituency Bankers

1. Operations Account
Cooperative Bank of Kenya Limited
Branch: Bondo
P.O. Box 380-40601, Bondo
2. Deposit account
Cooperative Bank of Kenya
Branch: Bondo
P.O. Box 380-40601, Bondo
3. Project Management Committee Accounts
Cooperative Bank of Kenya Limited
Branch: Bondo
P.O. Box 380-40601, Bondo

KCB Bank
Branch: Bondo
P. O. Box 598-40601, Bondo

Equity Bank
Branch: Bondo
P. O. Box 261-40601, Bondo




(b) Independent Auditor

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

3. NGCDF Committee

Name	Details
 <p>William Odongo Onyango Chairman</p>	<p>William Odongo Onyango born on 1st January 1974 is a holder of Diploma in Counselling and has worked with compassion institute, CHA (Centre for Health solutions), Centre for multi-party democracy He is currently serving as the Chairman at Rarieda Constituency.</p>
 <p>Samuel Njuguna Deputy County Commissioner</p>	<p>Samuel Njuguna born in 1970 is a holder Bachelor of Arts with over 23 years in public administration. He is currently serving as a Deputy County Commissioner Rarieda Constituency.</p> <p>He is a member of NG-CDF Committee as a government official.</p>
 <p>Henry Opiyo Ouma Member</p>	<p>Henry Opiyo Ouma born on 23rd November 1990 is a holder of Diploma in ICT and Mass Media and has worked at Plan international Kenya (Bondo) as an ICT assistant, at World vision as an ICT assistant (Siaya), at Aphia Plus as a data clerk officer for both Siaya and Homabay county and a Training headteacher for both Manyuanda, Ndigwa, Nyangoma and Amoyo zone ICT integrated using the KICD computers.</p> <p>He is currently serving as a Male Youth Representative at Rarieda Constituency.</p>

	<p>Absalom Okode Owino born on 28th November 1949 is holder of a Postgraduate Diploma in Social Work, Social Policy and Administration - obtained at the Swansea University College in Britain (A Constituent Institute of the University of Wales - UK).</p> <p>Has Served under Kenya Govt - Ministry of Health as a Social Psychiatrist for a period of 22 years.</p> <p>Under the auspices of UK-Voluntary Services Overseas (VSO), served as an International Development Worker in Overseas countries such as Namibia, Bangladesh, Nigeria and Uganda respectively.</p> <p>He is currently serving as a Persons With Disability (PWD) Representative at Rarieda Constituency.</p>
	<p>Emmah Atieno Otieno born on 11th April 1978 is a holder of KCSE and is business woman.</p> <p>She is currently serving as a Female Adult Representative at Rarieda Constituency.</p>
	<p>Jane Odera Asembo born in 1956 is a holder of Higher Diploma in Physiological Counselling - KIPC, Community and has worked at YWCA, Administration, M/E</p> <p>She is currently serving as a Female Adult Representative at Rarieda Constituency.</p>
	<p>Mary Sheryl Okome born in 1998 is a holder of KCSE certificate and has worked with various organizations in community service and support.</p> <p>She is currently serving as a Female Youth Representative at Rarieda Constituency.</p>

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Member	
 Leonard Maranda Member	<p>Leonard Onyango Maranda born on 25th December 1959 is a holder of certificate in administration and has worked as an assistant chief for 30years and is a fish farmer. She is currently serving as a Male Adult Representative at Rarieda Constituency.</p>
 Kennedy Chacha Fund Account Manager	<p>CPA Kennedy Chacha born in 1973 is a holder of B.Com(Accounting)and CPA(K) with over 15 years' experience in Finance and Management from both public and private sectors. He is currently serving as a Fund Account Manager at Rarieda NG-CDF.</p>

(List the NG CDFC members who exited during the financial year and the period they served.)

NAME	POSITION	YEARS SERVED	WARD
Michael Omino Hamisi	Chairperson	2022-2025	West Asembo

4. NG-CDFC Chairman's Report



William Odongo Onyango
Chairman Rarieda NGCDFC

Financial Year 2024/2025 is epochal as it marks the 22nd year of the existence of the fund. At inception, the fund undertook projects in various sectors covering Education, Health, Water, Agriculture, Security, Roads, Sports, Water and Sanitation. In 2015, the Act was revised to conform to the 2010 Constitution which devolved most of the activities undertaken by the Fund. Basing on that brief background, Rarieda NG-CDFC performed functions limited to Education, Security, Sports and Environment from Financial Year 2015/2016 to date. The Fund therefore strives to implement the core National Government infrastructures in the respective areas enumerated above and in accordance to the NG-CDF Act of 2015 and as revised in 2016. In this Financial Year (2024/2025) the approved budget for the Rarieda NG-CDF was Ksh. 179,441,541 of which NG-CDF Board disbursed Ksh.128,000,000 (83.0%) 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. 51,441,955 (32%) to the constituency due for the financial year. Further the Board Disbursed Kshs 70,502,659.11 meant for the previous financial years.

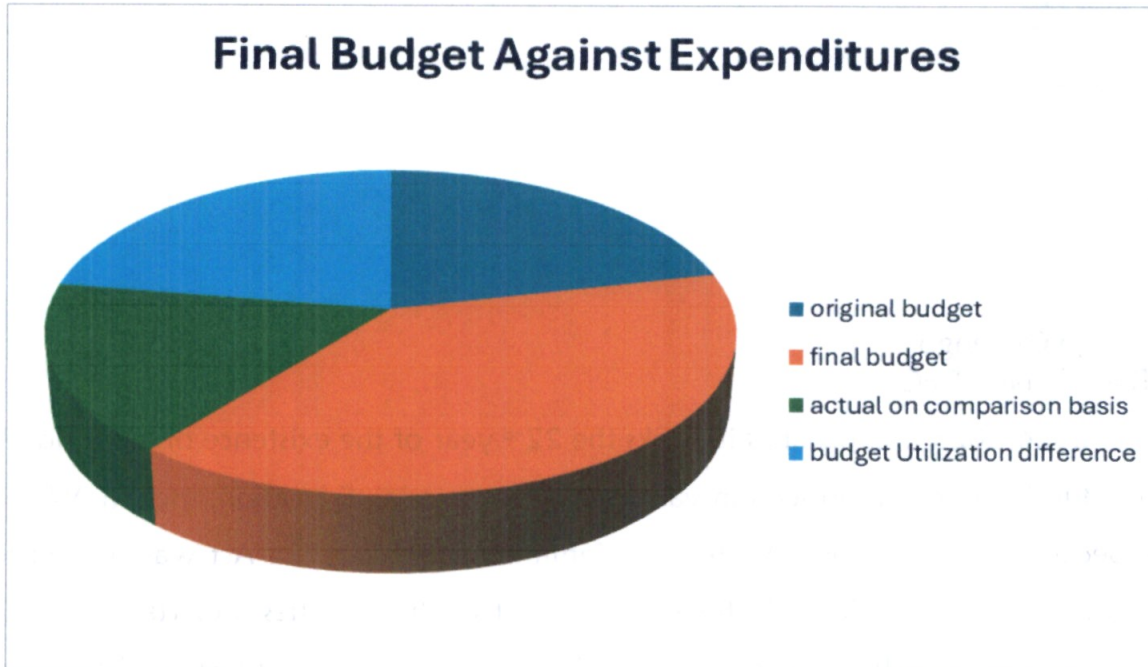
a) Allocation to Projects

During the year, the constituency actual receipt stood at 258,337,554 with Ksh 128,000,000 from original budget, Ksh 12,879,216.81 from opening balance, Ksh 70,502,659.11 from previous year's outstanding disbursements and Ksh 169,000 from appropriation in aid.

Pie chart showing utilization difference against total budget.

Original Budget	179,441,954
Final Budget	309,610,509

Actual on Comparable Basis	258,168,554
Budget Utilization Difference	51,441,955

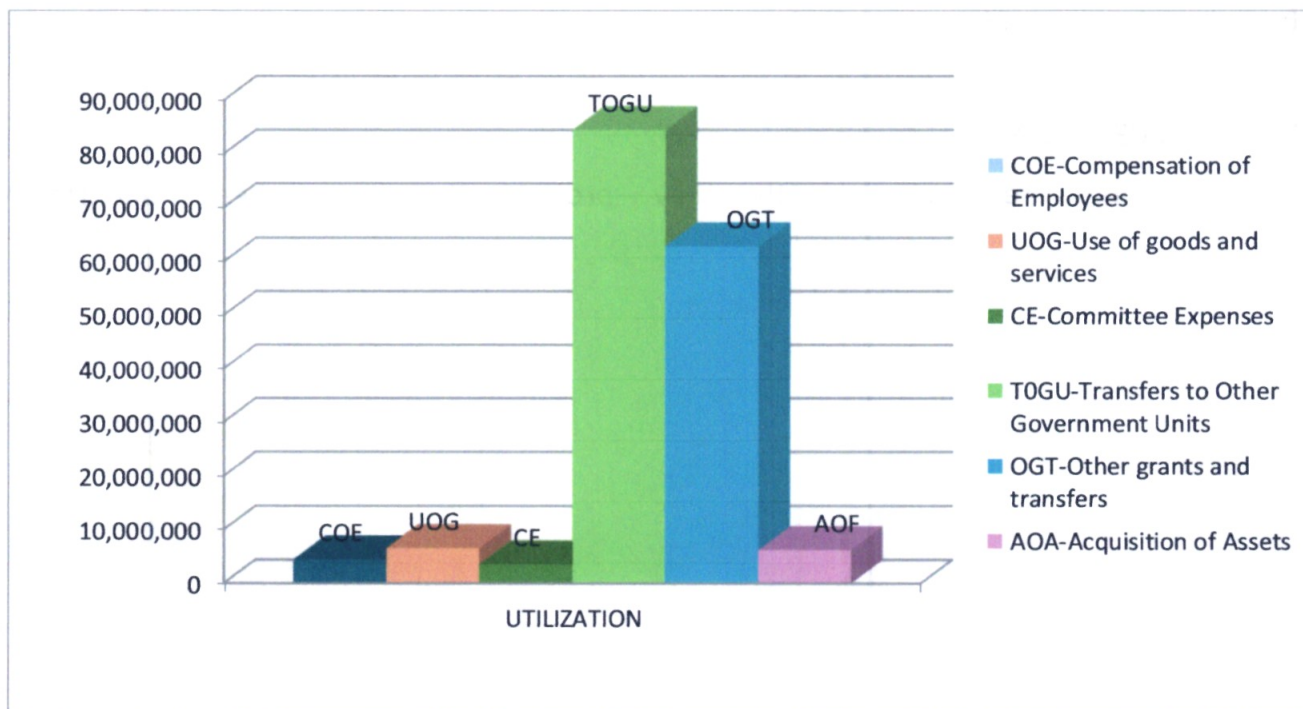


b) Utilization of Funds

Utilization of funds stood at 55% from 70% the previous year a 15% decrease. The decrease in budget absorption was attributed receipt of higher percentage (68%) funds of original budget and disbursement of all previous year outstanding balances before the closure of the financial. The overall utilization of funds during the year was as follows graphically:

Expenses	Final budget	Actual expenditure	Budget utilization difference
Employee costs	4,795,329	3,774,446	1,020,883
Committee expenses	3,782,955	3,599,600	183,355
Use of Goods and Services	10,156,192	6,595,513	3,560,679
Other Government Units Certified Works	182,005,905	84,469,514	97,536,391
Other Grants and Transfers	83,255,640	62,876,738	20,378,902
Digital Hubs Expenses	8,100,342	-	8,100,342

Acquization of assets	11,282,205	6,247,085	5,035,120
Other payments	4,231,940	530,000	3,701,940



The Fund has experienced critical challenges in the intervening period.

Rarieda NG-CDFC has received a very high number of proposals and letters of requests from stakeholders. This underlines the dire need for infrastructure in the Constituency but also expresses the confidence stakeholders have in the Fund.

We have also experienced the perennial challenge of low uptake of projects by “special groups” like, Women, Youth and Persons Living with Disabilities (PWDs). They have not managed to fulfil the 30% quota of projects as defined in the NG-CDF Act.

Much as we have strived to build the capacity of the Project Management Committees (PMCs), their operations are yet to be streamlined in order to conform with the operations of the Fund. This is despite organizing training sessions for them.

In order to respond to the high number of proposals from stakeholders, there is need to increase the allocation to the Fund. The low uptake of projects (30% quota) by special groups can be addressed by reaching out vertically to their organizations and working with them to

help build capacity of interested members. We will continually seek to improve the management capacity of the PMCs through the traditional approach of organizing training sessions for them. Intensifying Monitoring and Evaluation (M&E) exercises will also help to streamline their operations.

KEY ACHIEVEMENTS

The following are some of the key projects that have been undertaken



Figure 1: Construction of 4 Classrooms at Osewre Primary School.



Figure 2: Construction of 4 No door pit latrine at Tuju Primary School



Figure 3: Construction of Ochieng'a Sublocation Assistant Chief's Office

Emerging issues

The following are some of the emerging issues that are experienced as a result of the current economy.

1. Restructuring of the Education Funding

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

2. Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

3. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increase in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

Challenges and solutions

- Many projects delayed due to late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have however been able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students within Rarieda constituency is too high compared to the available funds for the same. We wish to increase the amount allocated to bursary funds in the coming financial years.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined

cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools. Otherwise the impact of the NG-CDF kitty is felt in the constituency and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.



.....
William Odongo Onyango
Chairman NGCDF Committee

5. Statement Of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the *NGCDF Rarieda Constituency 2023-2028* plan are to:

1. To improve the infrastructure in all our learning institutions and increase rate of retention of pupils and students in schools.
2. To increase accessibility to security services.
3. To enhance, empower and develop youth and special groups’ talent in sports in the constituency.
4. To promote maintenance and conservation of clean environment.
5. To improve monitoring and evaluation of NGCDF projects

Progress on the attainment of Strategic development objectives

To implement and cascade 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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels	In FY 2024/2025 - -we have renovated (32) classrooms, constructed (18) classrooms, (3) dormitories, (3) laboratories, (1) administration block, nine (8) toilets, (2) libraries. In addition, we fenced and

				installed gates in 4 primary schools. - There was increase in bursary beneficiaries at all levels as per the attached schedules. A total of students 8,423 were awarded bursary being 4,261 female and 4,162 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 2 two-roomed security office 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 29 No. doors pit latrine to completion.
Emergency	To cater for the unforeseen occurrences in the constituency during the financial year.	To respond effectively to emerging disasters such as floods, drought	Collapse of toilets, Roads destroyed due to heavy rains, classrooms destroyed	In this FY, we have restored 8 collapsed toilets, 1 Dilapidated classroom and made road accessible to various schools that was

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				destroyed by heavy down pour
Others NG-CDF Office	To have mobility of NG-CDF and operations	Purchase of NG-CDF Vehicle for efficiency	Purchased NG-CDF Vehicle	Not yet delivered

6. Governance Statement

Introduction

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

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

Further the NG-CDF regulations require that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) Available to participate in the activities of the constituency
- f) For youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) For persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

a. NG-CDFC process of appointment

The NGCDF Act 2016 on appointment of NGCDFC members' states;

(1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under

paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

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

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

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

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

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

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

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

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

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

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

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

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

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

S/N	Name	Category representation	Ward
1.	William Odongo Onyango	Male (Adult)	West Asembo
2.	William Onyango Mboya	Male (Adult)	East Asembo
3.	Emmah Atieno Otieno	Female (Adult)	East Asembo
4.	Jane Odera Asembo	Female (Adult)	West Uyoma
5.	Mary Sheryl Okome	Female (Youth)	West Uyoma
6.	Henry Opiyo Ouma	Male (Youth)	North Uyoma

Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Absalom Okode Owino	National Council of People Living With Disability	Deformed Limb	West Asembo

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

S/N	Name	Gender	Ward
1.	Leonard Onyango Maranda	Male	North Uyoma

The list of the selected and recommended members was forwarded to the NG_CDF Board and were further gazetted through a gazette notice dated 21st May, 2025.

The Rarieda NG_CDFC Members were gazetted as follows

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	William Odongo Onyango	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	William Onyango Mboya	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Mary Sheryl Okome	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c)

4.	Emmah Atieno Otieno	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Absalom Okode Owino	Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Henry Opiyo Ouma	Male Youth Representative	Appointment Pursuant to Sect. 43 (2)(e)
7.	Jane Odera Asembo	Female Adult Representative	Appointment Pursuant to Sect. 43 (2)(e)

The First NG-CDFC in augural meeting was held on 4th June, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	William Odongo Onyango	Chairperson	West Asembo
2	Jane Odera Asembo	Secretary	West Uyoma

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

The Committees were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Absalom Okode Owino	Chairperson
2.	Sub-County Director of Education	Member
3.	Kennedy Chacha-FAM	Secretary
4.	Jane Odera Asembo	Member
5.	Henry Opiyo Ouma	Member
6.	William Mboya	Member

2. Roads Sub-Committee

	NAME	POSITION
1.	William Odongo	Chairperson
2.	Leonard Maranda	Member

3.	Emmah Atieno Otieno	Member
4.	Jane Odera Asembo	Member
5.	CRO KERRA	Secretary

3. Complaint Handling & Resolution Sub-Committee

	NAME	POSITION
1.	Samuel Njuguna-DCC	Chairperson
2.	Kennedy Chacha	Secretary
3.	Leonard Maranda	Member
4.	William Mboya	Member
5.	Emmah Atieno Otieno	Member

4. Monitoring and Evaluation Sub-Committee

	NAME	POSITION
1.	Henry Opiyo Ouma	Chairperson
2.	William Odongo	Secretary
3.	Leonard Maranda	Member
4.	Emmah Atieno Otieno	Member

5. Environment and climate change

	NAME	POSITION
1.	William Mboya	Chairperson
2.	Henry Opiyo	Secretary
3.	Mary Sheryl Okome	Member
4.	Jane Odera Asembo	Member

a. NG-CDFC Tenure

The Tenure of NG-CDFC shall be 2 years.

b. The Role of the Constituency Committee

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund.
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.

- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans.
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic.
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects.
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding.
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- j) Ensure that all projects receive adequate funding and are completed within three years.
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- l) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- n) Ensure that project reports are prepared and submitted to the Board.
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.

c. Removal of a member

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing.

If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

d. NG-CDFC Induction and training

In the financial year 2024-2025 the NG-CDF Board organized an induction and training for the gazetted National Government Constituency Development Fund Committee members which took place from 9th to 14th July 2025 at Mountain Breeze Hotel in Embu.

During the training conducted by the board, members were trained on their roles in relation to management of the NG-CDF Act.

Members were also informed on the policy of engaging themselves on conflicts of interest in the award of tenders and bursaries and there was a follow up of the same on NG-CDFC meetings.

e. Number of meetings;

NG-CDF Act Section 43(11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Rarieda Constituency, the NG-CDF Committee conducted 11 meetings and 6 sub-committee meetings.

NAME ATTENDANCE	OF	DESIGNATION	30/07/2024	14/08/2024	16/10/2024	18/11/2024	04/03/2025	08/04/2025	15/05/2025	25/05/2025	04/06/2025	09/06/2025	11/06/2025
Kennedy Chacha		F.A.M	√	√	√	√	√	√	√	√	√	√	√
Jane Asembo		Member	√	√	√	√	x	√	√	√	√	√	√
Emma Otieno		Member	√	√	x	√	√	√	√	√	√	√	√
William Odongo		Chairman	√	√	√	√	√	√	√	√	√	√	√
Leonard Maranda		Member	√	√	x	√	x	√	√	√	√	√	√
Absalom Okode		Member	√	√	√	√	x	√	√	√	√	√	√
Henry Opiyo		Member	√	√	√	√	x	√	√	√	√	√	√
William Mboya		Member	x	x	x	x	x	√	√	√	x	x	x
Michael Omino Hamisi		Chairman	√	√	x	√	√	√	√	√	x	x	x
Samuel Njuguna		DCC	x	x	x	x	√	√	√	√	√	√	√
Vincent Keino		ACC	√	√	x	√	x	x	x	√	√	√	√
Mary Sheryl Okome		Member	√	√	√	√	√	√	√	√	√	√	√

f. Remuneration Rates

The full committee sitting is paid a rate of Kshs. 7,000 for the chairperson and Kshs. 5,000 for other members while in sub-committee it is Kshs. 3,000 and Kshs. 2,500 for chairperson and

other members respectively. In the financial year 2024-2025 members were paid allowances totalling to Kshs. 3,599,600.00.

g. Disclose the policy on conflict of interest

During NG-CDFC meetings and sub-committee meetings, the Members are required to declare any conflict of interest during meetings, which whenever declared, would be recorded in the minutes and in the register. In case this happens, the member is required not to participate in the whole process hence disqualifies himself.

h. Succession plan

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

i. Ethics and code of conduct

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

j. Risk Management

During the training conducted by the Board, members were taken through risk management issues to enable them manage risk at the constituency level. Risk management is an integral part of good governance and best management practice at the constituency.

The committee during the training were also informed that the risk Policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive risk management in a manner and at intervals commensurate with the NG-CDF strategies.

Examples of Risk identified and the management responses are as follows;

NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensuring that a project management committee consisting of five people is formed

		<p>and for any payment to be made, a meeting must be held to approve any payment pertaining the project.</p> <p>-There must be three mandatory signatories to the project Management Committee account of which one of them is the Fund Account Manager.</p> <p>Ensuring that contract Implementation team inspect all the projects before approving any payment.</p>
2.	<p>Failure to attend NG-CDFC meeting by the committee members</p>	<p>-The Fund Account Manager must always ensure that in every meeting, an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances.</p> <p>-NG-CDFC secretary formally invite all the NG-CDFC members notifying them on the date and time of the meeting.</p>

7. Management Discussion and Analysis

Rarieda NG-CDF has been deliberate in ensuring infrastructural development in the education sector. This has been done through allocation of funds towards different construction works, renovation works and bursary allocations. The financial resource envelop is indicated in the table below:

Financial Year	Amount allocated	AMOUNT DISBURSED	EXPENDITURE
2020/2021	137,088,879	176,067,725	176,067,725
2021/2022	137,088,879	182,177,758	182,177,758
2022/2023	145,087,603	145,087,603	145,087,603
2023/2024	190,996,443	178,581,387	178,581,387
2024/2025	179,441,954	128,000,000	128,000,000

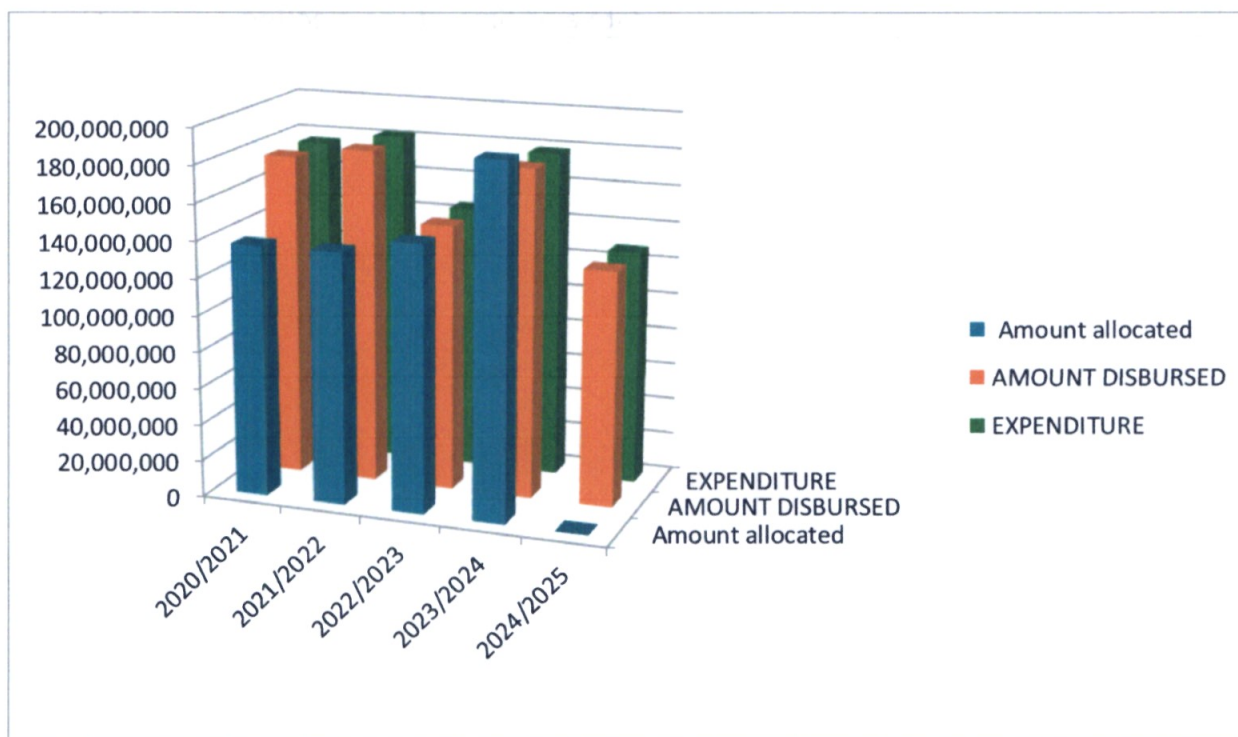


Table 1: Total Funding per sector Over the Last 5 Years.

S/NO SECTOR		20/21	21/22	22/23	23/24	24/25
1.	Education (Primary Schools Projects)	24,400,000	35,350,000	27,563,969	15,634,633	36,850,000
2.	Education (Secondary Schools Projects)	14,304,675	29,200,000	21,233,026	24,800,147	34,644,270
3.	Education (Tertiary Institutions Projects)	35,800,000	13,200,000	21,233,026	6,800,000	12,600,000
4.	Environment	2,240,000	1,890,000	2,902,332	1,786,418	7,700,000
5.	Bursary	31,096,354	21,996,354	35,065,050	46,465,123	48,140,453
S/NO SECTOR		20/21	21/22	22/23	23/24	24/25
6.	Cumulative funding per Sector over the past 5 financial years (KSHS)	117,558,671	113,998,131	117,609,273	95,486,321	139,934,723
TOTAL FUNDING OVER THE PAST FIVE YEARS			KSH 791,881,706			

Below are some of the implemented projects by Rarieda NG-CDF in the Financial Year

1. Obaga primary school

Background information of Obaga primary school

Obaga primary school is school situated in West Asembo ward. It is a school with a rapid growing population. It has a small piece of land thus to save on space, Rarieda NG-CDF built an administration block.

Activities done

- i. Construction to completion of administration block.

Summary of funding for the Administration Block Project:

Financial Year	Amount Disbursed	Contract Sum (Kshs)	Project Start Date	Project Status
2021/2022	1,600,000	3,200,000	November 2021	Complete and handed over
2022/2023	1,600,000			

Anticipated Project Impact

- 1. the project has led to improved learning environment to learners



Figure 4: Construction of Admin Block at Obaga Primary School

2. Aduoyo primary school

Background information of Aduoyo primary school

Aduoyo primary school is school situated in East Asembo ward. Rarieda NG-CDF built 2 classrooms

Activities done

- ii. Construction to completion of administration block.

Summary of funding for the 2 classrooms Project:

Financial Year	Amount Disbursed	Contract Sum (Kshs)	Project Start Date	Project Status
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2023/2024	2,800,000	2,800,000	November 2023	Complete and handed over
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Anticipated Project Impact

1. the project has led to improved learning environment to learners



Figure 5: Construction of 2 classrooms at Aduoyo Primary School

3. St. Antony Pala Kobong Secondary school

Background information of St. Antony Pala Kobong Secondary school

St. Antony Pala Kobong Secondary school is school situated in West Uyoma ward. Rarieda NG-CDF built Science laboratory.

Activities done

- iii. Construction to completion of administration block.

Summary of funding for the Construction Of 60 capacity Science laboratory Project:

Financial Year	Amount Disbursed	Contract (Kshs)	Sum	Project Start Date	Project Status
2021/2022	3,500,000	4,000,000		May 2021	Complete and handed over
2022/2023	500,000				

Anticipated Project Impact

1. the project has led to improved learning environment to learners



Figure 6: Construction Of 60 Pax Science Laboratory At St Anthony Pala Kobong' Secondary School

4. Gagra Primary school

Background information of Gagra Primary school

Gagra Primary school is school situated in West Uyoma ward. Rarieda NG-CDF built Renovation of 8 classrooms

Activities done

- iv. Renovation Of 8 Classrooms at Gagra Primary.

Summary of funding for the Renovation of 8 classrooms Project:

Financial Year	Amount Disbursed	Contract Sum (Kshs)	Project Start Date	Project Status
2023/2024	4,200,000	4,200,000	August 2024	Complete and handed over

Anticipated Project Impact

1. the project has led to improved learning environment to learners



Figure 7: Renovation Of 8 Classrooms At Gagra Primary

Compliance with statutory requirements.

Rarieda NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NG-CDF Act 2015, PFM Act 2012, PPADA 2015 and many other relevant laws and has been in full compliance of the same.

For instance, schedule four of the constitution 2010 has outlined the roles of National Government and County Government and in no instance has Rarieda been cited for non-compliance.

Rarieda NG-CDF has been able to equally meet its obligations for instance payment of taxes like VAT withholding tax from contactors, Pay As You Earn Tax and Withholding Tax as required and further commits to operate within the law even to the future.

Review of the Economy, Sector and Future Developments

The Kenyan Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NG-CDF as

a fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process.

In the last three years there has been improvement in the revenue growth which has led to increased budgetary allocation of the Fund even at the constituency level. This has been elaborated in the above table.

With the intention to entrench the Fund in the Kenyan Constitution, there is a good chance that in the future the Fund will grow and be able to spur more economic growth at the constituency level. Rarieda NG-CDF has put in place mechanisms through its strategic plan to ensure more projects are implemented within the next three years.

Major Risks facing the Fund

Despite its successes, NG-CDF faces challenges such as:

1. Delayed Disbursement of funds- NG-CDF has faced challenges with delayed disbursement of funds from National Treasury, which affects project implementation and service delivery
2. Inadequate Budget Allocation- The funds allocation is based on the percentage of the national revenue, which may not be sufficient to meet the development needs of constituencies.
3. Fiscal pressure- The country's fiscal pressure such as debt repayment can impact availability of funds for NG-CDF
4. Institutional Challenges- NG-CDF faces institutional challenges that hinder effective utilization of funds, including inadequate monitoring and evaluation.



CPA Kennedy Chacha
Fund Account Manager

8. Environmental and Sustainability Reporting

Rarieda NG-CDF exists to transform lives. This is our purpose, the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on social sector, namely, education and training, security sector support, environment and sports

The recent amendment of NGCDF Act 2015 to increase the allocation to climate change mitigation activities from 2% to 5% has ensured this objective is achieved through the NGCDF Fund. Rarieda NG-CDF in its budget for financial year 2024-2025 allocated Ksh 7,700,000 towards purchase of tree seedlings to be planted in 23 institutions across the constituency.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Rarieda Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the

NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Environmental matters relate to mitigation of the climate change effects that has been put forward as a government agenda. The recent amendment of NGCDF Act 2015 to increase the allocation to climate change mitigation activities from 2% to 5% has ensured this objective is achieved through the NGCDF Fund. Rarieda NG-CDF in its 2024-2025 planted 9000 seedlings in selected areas within the constituency.

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 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 coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Rarieda Constituency is committed to fair and ethical market practices.

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

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to honoring 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 practices, including cordial Supply chain and supplier relations, by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Rarieda Constituency has endeavored to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Rarieda Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, 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 NGCDF Board in accordance with the Act.

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

Public Awareness

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

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



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CPA Kennedy Chacha
Fund Account Manager.

9. 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 by 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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and 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 Accrual 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, 2025, 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.

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 *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.


In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Rarieda Constituency financial statements were approved and signed by the Accounting Officer on 16.08. 2025.



.....
Name: William Odongo Onyango
Chairman – NGCDF Committee



.....
Name: CPA Kennedy Chacha
Fund Account Manager

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Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RARIEDA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Rarieda Constituency set out on pages 1 to 96, which comprise of the statement of financial position as at

Report of the Auditor-General on National Government Constituencies Development Fund - Rarieda Constituency for the year ended 30 June, 2025

30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Rarieda Constituency at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015 (amended 2022), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Other Grants and Transfer

The statement of financial performance and as disclosed in Note 14 to the financial statement reflects an amount of Kshs.69,123,823 in respect of other grants and transfers, which includes an amount of Kshs.34,338,845 relating to bursary disbursed to secondary schools, Kshs.15,249,613 disbursed to tertiary institutions and Kshs.810,000 to special schools. Review of bursaries to secondary schools and tertiary institutions totalling to Kshs.21,592,995 and Kshs.2,641,000 respectively revealed that management did not support bursaries disbursements amount of Kshs.6,482,995 to secondary schools and Kshs.1,251,000 to tertiary institutions.

In the circumstances, the accuracy and completeness other grants and transfers (bursary) amounting to Kshs.34,388,845 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - 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

Budget Control and Performance

The statement of Comparison of Budget and Actual Amounts reflects final receipts budget and actual on a comparable basis of Kshs.309,779,509 and Kshs.168,092,896 respectively resulting to an under-funding of Kshs.141,686,613 or fifty four percent

(54%) of the budget. Similarly, the Constituency expended Kshs.168,092,896 against an approved budget of Kshs.309,779,509 resulting to an under-expenditure of Kshs.141,686,613 or forty six percent (46%) of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on the Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal controls, Risk Management and Governance. Review of the status during the audit of the fund in 2024/2025 revealed that the following matters remained unresolved.

		Audit Issues
1	2023-2024	Inaccuracies and Presentation of the Financial Statements
2	2023-2024	Lack of Ownership Documents for 15 Acres of Land
3	2023-2024	Use of Goods and Services
4	2023-2024	Incomplete Projects in Transfer in Primary Schools
5	2023-2024	Proposed Fencing Works, installation of Gates and Sentry Box
6	2023-2024	Failure to construct to completion of a 50 pax students' workshop
7	2023-2024	Security and Emergency Projects

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The statement of Financial Performance reflects an amount of Kshs.85,550,000 transferred to other government units. This amount relates to amounts transferred to primary, secondary and tertiary institutions for development purposes. Review of records revealed the following unsatisfactory matters.

1. Unsupported Expenditure on Fuel, Oil and Lubricants

The statement of financial performance and as disclosed in Note 12 to the financial statements reflects an amount of Kshs.7,125,513 in respect of use of goods and services, out of which an amount of Kshs.1,337,328 was paid to a company for fuel, oil and lubricants. Analysis of the payment vouchers and supplier invoices revealed the following anomalies and Suppliers report detailing fuel consumption was not provided, instead the payment vouchers are supported by the statement of fuel expenditure that is generated by the Rarieda NG-CDF and such entries were not supported with work tickets. Additionally, review of fuel expenditure statement revealed that private vehicles were also fueled using the fund account. It is not clear whether the fuel was being used for project related activities as approvals for use of private vehicles to carry out fund's activities was not provided for audit review. The action is in contravention of Regulation 104.(1) of the Public Finance Management Regulations, 2015 states that "All receipts and payments voucher of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation."

In the circumstances, the legality and validity of the amount of Kshs.1,337,328 paid in relation to expenditure on fuel, oil and lubricants could not be confirmed.

2. Other Government Units- Secondary Schools

The statement of financial performance reflects other government units of Kshs.84,587,512 and as disclosed in Note 13 to the financial statements. Included in the amount is Kshs.31,676,335 that relates to secondary school's projects expenditure. Review of the project's files and physical verification revealed the following audit anomalies;

2.1 Saradidi Mixed Secondary School

On 6 September, 2022, a contract was signed between St. Mathews Saradidi Mixed Secondary School and a company for the construction of a dormitory at a contract sum of Kshs.3,808,894. The contractor completed the work and certificate of practical completion issued on 29 May, 2025. Thereafter, a total of Kshs.3,808,893 was paid. However, the audit revealed the following anomalies:

- i. The bills of quantities were not provided for audit review hence it was not possible to confirm if the contractor delivered the scope of works as specified.
- ii. The project bank statement was not provided for audit review hence it was not possible to confirm the total amount transferred to the contractor.
- iii. During physical verification it was observed that the project (a dormitory) is yet to be utilised as intended and also the school is purely a day school hence not very clear why the project was set up.

2.2 Luoro Secondary School

In the code list for the financial year 2023-2024, an amount of Kshs.2,917,317 was approved for the construction to completion of two classrooms at Luoro Primary School. It was however observed that the classrooms were constructed at Luoro Secondary School instead of Luoro Primary School. Management explained that an error came about at the point of printing the code list. This, was however not supported with correspondences and an approval from the National Government Constituencies Development Fund board.

In the circumstances, the Fund may not have got value for money.

3. Rarieda Science Teachers Training College

3.1 Irregular Payment on Compensation for Land

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects Other Government Units' actual expenditure of Kshs.84,587,512, out of which Kshs.5,204,640 relates to Tertiary Institutions actual expenditure. Included in this amount is Kshs.1,328,640 paid to individuals towards compensation of Rarieda Science Teachers Training College land acquisition. However, no documentation was provided in support of the above payments to confirm whether a search on title deed was done to ensure that there were no existing encumbrances before purchase and if there was a duly signed agreement between the buyer and seller. Additionally, it was noted that a transfer of the title deed ownership of the parcel of land had been finalized. Finally, there was no approved budget for the above expenditure.

In the circumstances, the accuracy and completeness of the Tertiary Institutions Actual amount of Kshs.5,204,640 could not be confirmed.

3.2 Fencing, Installation of Gates and Construction of 2 No. Sentry Box at Rarieda Science Teachers Training College

As reported in the prior year audit, an amount of Kshs.3,538,090 was paid to a contractor for fencing works, Installation of Gates and Construction of 2 No. Sentry

Box at Rarieda Science Teachers Training College. However, the details of purchase of fifteen (15) acres of land and titles deeds for the land was not provided for audit verification. The action is in contravention of Section 72(l) of Public Finance Management Act, 2012 states that the Accounting Officer for a national government entity shall— (a) be responsible for the management of the entity's assets and liabilities; and (b) manage those assets in a way which ensures that the national government entity achieves value for money in acquiring, using and disposing of those assets.

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

4. Poor Workmanship and Irregular Cost Variation at Kenya Medical Training College - Rarieda

The statement of financial performance and as indicated in Note 13 to financial statements reflects Other Government Units' actual expenditure of Kshs.84,587,512, out of which Kshs.5,204,640 relates to Tertiary Institutions actual expenditure. Included in this amount is Kshs.2,000,000 for construction of four door pit latrine for girls and four door pit latrines for boys at the Kenya Medical Training College-Rarieda. Examination of project file for proposed construction of 5 No. Door pit latrine and urinal revealed that, on 19 November, 2024, Kenya Medical Training College - Rarieda entered into contract agreement with a construction company for 5 No. Door pit latrine and urinal at a contract sum of Kshs.1,209,645. However, Kshs.2,000,000 was transferred to the college for construction to completion of 6 No. Door boys' pit latrine with urinal and one chamber catering for persons with disability and 6 No. door girls' pit latrine with one chamber catering for persons with disability. A visit to the site on 16 October, 2025 revealed that 4 No. Door girls' pit latrine and 4 No. boys' pit was done which differs with what was earlier specified. Additionally, management did not explain how the contact amount changed from Kshs.1,209,645 to 2,000,000 without Board approval.

Physical verification revealed that the completed flat- roofed pit latrine block exhibits signs of poor workmanship. The project has not been put to use since the institution is not operational. Further, the concrete slabs around the roof edges are getting detached and falling off, indicating weak construction and posing a safety risk. Additionally, the certificate of completion and hand over certificate were not provided for audit review.

In the circumstances, we could not confirm if construction of the latrines were done in accordance to the designs and specifications provided in the bills of quantity.

5. Construction to Completion of 2 No. Classroom at Alara Primary School

Note 13 to financial statements reflects Other Government units' actual expenditure of Kshs.84,587,512, out of which Kshs.47,706,537 relates to Primary school actual expenditure. Included in this amount is Kshs.2,782,759 for construction of 2 No. classroom at Alara Primary School. The contract was awarded to Afrimax Limited on 19 August, 2024. According to inspection and acceptance report dated 14 February, 2025, the project is 100% complete as evidenced by the certificate of practical completion dated 26 February, 2025. During physical verification on 16 October, 2025, it was noted that the project is complete and in use. However, poor

workmanship was noted in the roofing of the classroom as evidenced by visible water leakages and damp patches on the ceiling boards. The affected areas show signs of moisture penetration, staining and deterioration of ceiling materials.

The poor workmanship, may result into structural damage to the ceiling, roof framing, and walls due to prolonged moisture exposure and consequently reduced lifespan of the roof and deterioration of the interior.

In the circumstances, the public did not get value for the expenditure amounting to Kshs.2,782,759.

6. Construction of 4 Door Pit Latrine at Got Kagwang Primary School

The statement of financial performance and as disclosed in Note 14 to the financial statements reflects other grants and transfers actual expenditure of Kshs.69,123,823 out of which Kshs.5,359,000 relates to emergency projects. Review of the payment vouchers revealed that a company was awarded a contract for the construction of 4 No door girls pit latrine at a contract price of Kshs.397,405.25 on 8 July, 2025. Physical verification of the project on 16 October, 2025 revealed the below issues;

- i. The contractor had not started the works although the contract stipulated that the works to commence immediately and the works were to be completed within 60 days.
- ii. There was no evidence of termination of the contract as per the contract agreement signed on 8 July, 2025, which stipulated that the contract should be terminated if the contractor failed to execute the contract as guided in the bill of quantities and site instructions by the project manager.

According to the Public Procurement and Asset Disposal Act (PPADA) of 2015, Section 147 requires that all procurement contracts for works must be executed in strict accordance with the terms, conditions, and specifications outlined in the contract, including the Bills of Quantities.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Policy and Disaster Recovery Plan

As at the time of the audit, the Fund had not yet formulated a Risk Management Policy. Further, there was no Disaster Recovery and Business Continuity Plan in place, contrary to the provisions of Section 165(1)(b) of the Public Finance Management Act, 2012. The Fund therefore lacks a formal basis of evaluating risks and associated impact, and the required mitigation measures in the event of occurrence of risks. To this extent, Fund Management is in breach of the provisions of Regulation 165(1)(b) of the Public Finance Management Act (National Government) Regulations, 2015.

In the circumstances, in the absence of a risk management policy and disaster recovery plan, a catastrophe may imply loss of critical data.

2. Lack of Internal Audit Reports

In the year under review, there was no internal audit report provided for audit. The audit did not confirm the audit annual work plan, audit reports processed and action taken by management to improve on internal control weaknesses. This is contrary to Reg 160.(1) of PFM (National Government) Regulation 2015, which requires Internal auditors to review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in national government entities, including Parliament and Judiciary; and have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization; and review the effectiveness of the financial and non-financial performance management systems of the entities. In the circumstances, lack of internal audit reports and tracking may lead to internal control weaknesses that may result to loss of public funds and poor governance.

In the circumstances, failure to have internal audit function is irregular, it also implies weaknesses are not identified and addressed early as should be the case.

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

Responsibilities of the 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 December, 2025

National Government Constituencies Development Fund (NGCDF)


Rarieda Constituency


Annual Report and Financial Statements for The Year Ended June 30, 2025

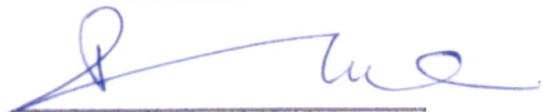
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025 FY
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	169,000
Total revenue		179,610,954
Expenses		
Employee costs	10	4,719,810
Committee expenses	11	3,599,600
Use of Goods and Services	12	7,125,513
Other Government Units Actual expenditure	13	84,587,512
Other Grants and Transfers Actual expenditure	14	69,123,823
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		169,156,257
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		10,454,697

The Constituency financial statements were approved by the NGCDFC on 11.05 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: William Odongo
 Onyango


 National Sub-County
 Accountant
 Name: David Festo Oyolo


 Fund Account Manager
 Name: CPA Kennedy
 Chacha

National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement Of Financial Position As At 30th June, 2025

	Note	2024/2025 FY	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	90,244,659	59,665,895
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,441,954	70,502,659
Prepayments	22	-	-
Total Current Assets		141,686,613	130,168,554
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		141,686,613	130,168,554
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	152,837	34,839.00
Lease Liabilities	28	-	-
Gratuity Provision	29	1,625,491	680,128
Total Current Liabilities		1,778,328	714,967
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,778,328	714,966.60
Net Assets (A-B)		139,908,285	129,453,588
Represented by:			
Revaluation Reserves		139,908,285	129,453,587
Accumulated Surplus			
Total Net Assets		139,908,285	129,453,587

**National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025**

The Constituency financial statements set out on pages 1 to 8 approved by NG CDFC on 11.08.2025 and signed by:



**Chairman NG-CDF
Committee
Name: William Odongo
Onyango**



**National Sub-County
Accountant
Name: David Festo Oyolo**



**Fund Account Manager
Name: CPA Kennedy
Chacha**

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	12,879,217	-	12,879,217
Adjustments			
Recognition of Assets	116,574,371		116,574,371
Recognition of Liabilities	-		-
As at July 1, 2024	129,453,587		129,453,587
Surplus/(Deficit) For the Period	10,454,697		10,454,697
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	139,908,285	-	139,908,285

Note:

. Adjustment of Kshs.116,574,371 relate to 46,071,712 being PMC opening balance adjustments and Kshs. 70,502,659 being previous years undisbursed funds.

14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024/2025 FY
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		198,502,659
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		169,000
Total Receipts		198,671,659
Payments		
Employee costs		3,774,446
Committee expenses		3,599,600
Use of Goods and Services		7,125,513
Other Government Units Certified Works		84,469,514
Other Grants and Transfers		62,876,738
Digital Hubs Expenses		-
Total Payments		161,845,811
Net Cash Flows from/ (used in) Operating Activities	30	36,825,848
Cash flows From Investing Activities		
Purchase of PPE		6,247,085
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		6,247,085
Net increase/(decrease) in cash & Cash equivalents		30,578,763
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		30,578,763
Cash and cash equivalents at 1 July	19	59,665,895
Cash and cash equivalents at 30 June	19	90,244,659

National Government Constituencies Development Fund (NGCDF)

Rariëda Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2025

National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025 FY	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025 FY	2024/2025 FY		
Revenue							
Transfers From the NGCDF Board	179,441,954	59,665,895	70,502,659	309,610,509	258,168,554	51,441,954	83%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	169,000	-	169,000	169,000		100%
Totals	179,441,954	59,834,895	70,502,659	309,779,509	258,337,554	51,441,954	83%
Expenses							
Employee costs	4,656,329	139,000	-	4,795,329	3,774,446	1,020,883	79%
Committee expenses	2,712,356	1,070,599	-	3,782,955	3,599,600	183,355	95%
Use of Goods and Services	8,423,953	1,732,239	-	10,156,192	6,595,513	3,560,679	65%
Other Government Units Certified Works	79,094,270	49,395,393	53,516,242	182,005,905	84,469,514	97,418,393	46%
Other Grants and Transfers	72,554,704	6,500,936	4,200,000	83,255,640	62,876,738	20,378,902	76%

*National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025 FY	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025 FY	2024/2025 FY		
Digital Hubs Expenses	5,100,342	-	3,000,000	8,100,342	-	8,100,342	0%
Acquisition of assets	1,200,000	295,788	9,786,417	11,282,205	6,247,085	5,035,120	55%
Others	3,700,000	531,940	-	4,231,940	530,000	3,701,940	13%
Funds Pending Approval**	2,000,000			2,000,000		2,000,000	0%
AIA		169,000		169,000		169,000	0%
Total Expenditure	179,441,954	59,834,895	70,502,659	309,779,509	168,092,896	141,686,613	54%
Surplus for the period	-	-	-	-	90,244,659	(90,244,659)	

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

National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Explanatory Notes.

All the items below 90% can be summarized as below:

S/NO	ITEM	PERCENTAGE	REASON
1	Employee costs	79%	There was balance brought forward from previous years
2	Use of Goods and Services	65%	Late disbursement of funds
3	Other Government Units Certified Works	46%	Late disbursement of funds
4	Other Grants and Transfers	76%	Late disbursement of funds
5	Acquisition of assets	55%	Late disbursement of funds
6	Others	13%	Late disbursement of funds
7	Digital Hubs	0%	Late disbursement of funds


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	141,686,613
Less undisbursed funds receivable from the Board as at 30 th June 2025	51,441,954
Cash and Cash Equivalents at the end of the 30 th June 2025	90,244,659

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
 The Constituency financial statements were approved by NG CDFC on 11-08 2025 and signed by:



 Fund Account Manager

Name: CPA Kennedy Chacha



 National Sub-County Accountant

Name: David Festo Oyolo



 Chairman NG-CDF Committee

Name: William Odongo Onyango

*National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,656,329	139,000		4,795,329	3,774,446	1,020,883
1.2 Committee allowances	1,405,000	1,027,473		2,432,473	2,409,600	22,873
1.3 Use of goods and services	4,147,175	1,455,517		5,602,692	4,752,429	850,263
Sub-total	10,208,504	2,621,990	-	12,830,494	10,936,475	1,894,019
2.0 Monitoring and evaluation						
2.1 Capacity building	2,236,000	81,100		2,317,100	725,000	1,592,100
2.2 Committee allowances	1,307,356	43,126		1,350,482	1,190,000	160,482
2.3 Use of goods and services	2,040,778	195,622		2,236,400	1,118,084	1,118,316
Sub-total	5,584,134	319,848	-	5,903,982	3,033,084	2,870,898
3.0 Emergency						
unutilized	9,444,313	1,415,155		10,859,468	5,359,000	5,500,468
Sub-total	9,444,313	1,415,155	-	10,859,468	5,359,000	5,500,468
4.0 Bursary and Social Security						
4.1 Primary Schools				-		-
4.2 Secondary Schools	34,400,000	3,170	1,000,000	35,403,170	34,388,845	1,014,325
4.3 Tertiary Institutions	12,050,000	13,000	3,200,000	15,263,000	15,249,613	13,387

National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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			
4.4 Special Needs	890,453	8,453		898,906	810,000	88,906
4.5 Universities	2,000,000			2,000,000	97,500	1,902,500
4.6 Social Security				-		-
Sub-total	49,340,453	24,623	4,200,000	53,565,076	50,545,958	3,019,118
5.0 Climate Change Mitigation (Environment)						
5.1 St. John Oboch Secondary School	300,000			300,000	145,190	154,810
5.2 Eng. Gumbo Rambira Girls High School	300,000			300,000	145,190	154,810
5.3 East Uyoma Location Chief's Office	300,000			300,000	145,190	154,810
5.4 Ochienga Assistant Chiefs Office	300,000			300,000	145,190	154,810
5.5 St. Nicholas Kaunje Primary School	300,000			300,000	145,190	154,810
5.6 Kaminogedo Primary School	300,000			300,000	145,190	154,810
5.7 Naya Primary School	300,000			300,000	145,190	154,810
5.8 Kamalumbe Primary School	300,000			300,000	145,190	154,810
5.9 Migowa Primary School	300,000			300,000	145,190	154,810

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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			
		Kshs	Kshs			
5.10 Mituri Primary School	300,000			300,000	145,190	154,810
5.11 Kokise Primary School	300,000			300,000	145,190	154,810
5.12 Nguka Primary School	300,000			300,000	145,190	154,810
5.13 Tuju Primary School	300,000			300,000	145,190	154,810
5.14 Got Kojwang Primary School	300,000			300,000	145,190	154,810
5.15 Komolo Primary School	300,000			300,000	145,190	154,810
5.16 Lwala Rahongo Primary School	300,000			300,000	145,190	154,810
5.17 Mirau Primary School	300,000			300,000	145,190	154,810
5.18 Ndigwa Primary School	300,000			300,000	145,190	154,810
5.19 Maugo Primary School	300,000			300,000	145,190	154,810
5.20 Agok High School	300,000			300,000	145,190	154,810
5.21 Chianda High School	300,000			300,000	145,200	154,800
5.22 Kenya Medical Training College -Rarieda Campus	300,000			300,000		300,000
5.23 Rarieda Science Teachers Training College	1,100,000			1,100,000		1,100,000
5.24 Kokise Mixed Secondary School	-	200,000		200,000	200,000	-

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.25 Manera Primary School	-	200,000		200,000	200,000	-
5.26 Okela Primary School	-	200,000		200,000	200,000	-
5.27 Kasiri Primary School	-	200,000		200,000	200,000	-
5.28 Got Korwa Primary School	-	200,000		200,000	182,450	17,550
5.29 Ong'ielo Primary School	-	200,000		200,000		200,000
5.30 Tanga Primary School	-	200,000		200,000		200,000
5.31 Rachar Primary School	-	200,000		200,000		200,000
5.32 Kaunje Primary School	-	200,000		200,000		200,000
Sub-total	7,700,000	1,800,000	-	9,500,000	4,031,450	5,468,550
6.0 Primary Schools Projects (List all the Projects)						
6.1 Aduoyo Primary School		2,802,323		2,802,323	2,757,901	44,422
6.2 Agok Primary School		467		467	-	467
6.3 Akom Junior Secondary School	1,300,000	403,690		1,703,690	397,322	1,306,368
6.4 Alara Primary School			2,917,317	2,917,317	2,708,974	208,343
6.5 Bar Kogonga Primary School		11,413		11,413	-	11,413
6.6 Boi Junior Secondary School	1,300,000			1,300,000		1,300,000
6.7 Dagamoyo Primary School		1,410,592		1,410,592	1,337,483	73,109

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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			
		Kshs	Kshs			
6.8 Gagra Primary School	1,000,000	859,240	3,340,760	5,200,000	5,196,193	3,807
6.9 Gangu Primary School		27,624		27,624	-	27,624
6.10 Got Bondo Primary School		89		89	-	89
6.11 Got Kojwang Primary School		955		955	-	955
6.12 Got Korwa Primary School		1,400,000		1,400,000	1,232,891	167,109
6.13 Got Okola Primary School		4,118		4,118	2,000	2,118
6.14 Gundarut Primary School		136,746		136,746		136,746
6.15 Kadundo Primary School	600,000			600,000		600,000
6.16 Kahoya Primary School		233,239		233,239	136,910	96,329
6.17 Kakremba Primary School	2,600,000	26,324		2,626,324		2,626,324
6.18 Kamalumbe Primary School		1,423,362		1,423,362	1,391,893	31,469
6.19 Kaminogedo Primary School		18,754		18,754		18,754
6.20 Kaminogedo Primary School	4,800,000			4,800,000		4,800,000
6.21 Kandaria Primary School		39,090		39,090		39,090
6.22 Kanyichudo Primary School		13,778		13,778		13,778
6.23 Kasiri Primary School	4,800,000			4,800,000		4,800,000
6.24 Kawamang'aria Primary School		10,702		10,702		10,702
6.25 Kawino Primary School		30,627		30,627		30,627

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.26 Kawuondi Primary School	4,800,000	3,924		4,803,924		4,803,924
6.27 Kayundi Junior Secondary School	1,300,000			1,300,000		1,300,000
6.28 Kayundi Primary School	600,000	21,837		621,837		621,837
6.29 Kiswaro Primary School		2,603,506	2,800,000	5,403,506	2,711,547	2,691,959
6.30 Kitambo Primary School		500,000		500,000	500,000	-
6.31 Kobonyo Primary School		1,554		1,554		1,554
6.32 Kokise Primary School		1,625		1,625		1,625
6.33 Kolo Primary School		44,310		44,310		44,310
6.34 Komolo Primary School		8,167		8,167		8,167
6.35 Konjiko Primary School		16,211		16,211		16,211
6.36 Kunya Primary School		500,000		500,000	441,301	58,699
6.37 Kusa Primary School		1,665		1,665		1,665
6.38 Langu Primary School		418		418		418
6.39 Lieta Primary School		19,686		19,686		19,686
6.40 Luanda Kotieno Primary School		1,240		1,240		1,240
6.41 Luoro Primary School		37,183		37,183		37,183
6.42 Lusi Primary School		275		275		275

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.43 Lwak Girls Boarding Primary School		2,965		2,965		2,965
6.44 Lwak Mixed Primary School	2,000,000			2,000,000	2,000,000	-
6.45 Lwala Rahongo Primary School	1,600,000	3		1,600,003		1,600,003
6.46 Lweya Primary School			4,200,000	4,200,000	4,195,819	4,182
6.47 Madiany Junior Secondary School	1,300,000			1,300,000		1,300,000
6.48 Mahaya Primary School		4,969		4,969		4,969
6.49 Majango Primary School		356		356		356
6.50 Malanga Primary School		1,400,000	1,517,317	2,917,317	1,217,188	1,700,129
6.51 Manera Primary School		2,753		2,753		2,753
6.52 Manyuanda Junior Secondary School	1,300,000			1,300,000		1,300,000
6.53 Manyuanda Primary School	600,000	28,938		628,938		628,938
6.54 Masala Primary School		5,456		5,456		5,456
6.55 Maugo Primary School	1,600,000			1,600,000		1,600,000
6.56 Memba Primary School		15,706		15,706		15,706
6.57 Migowa Junior Secondary School	1,300,000			1,300,000		1,300,000

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.58 Migowa Primary School		308,942		308,942	295,252	13,690
6.59 Mirando Primary School		7,388		7,388		7,388
6.60 Mirau Primary School	1,600,000	1,408	1,400,000	3,001,408	1,372,470	1,628,938
6.61 Mituri Primary School		6,607		6,607		6,607
6.62 Mumbo Primary School		1,427,580		1,427,580	1,277,158	150,422
6.63 Naya Junior Secondary School	1,300,000			1,300,000		1,300,000
6.64 Naya Primary School		1,378		1,378		1,378
6.65 Ndhare Primary School		147		147		147
6.66 Ndigwa Primary School	1,800,000	18,915		1,818,915		1,818,915
6.67 Ndonyo Primary School		773		773		773
6.68 Ndwarra Junior Secondary School	1,300,000			1,300,000		1,300,000
6.69 Ndwarra Primary School	600,000	133		600,133		600,133
6.70 Nguka Primary School		4,365		4,365		4,365
6.71 Nyagoko Primary School		40,877		40,877		40,877
6.72 Nyakongo Primary School	1,300,000	1,400,000		2,700,000	557,325	2,142,675
6.73 Nyamasore Junior Secondary School	1,300,000			1,300,000		1,300,000

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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			
		Kshs	Kshs			
6.74 Nyamasore Primary School		2,093		2,093		2,093
6.75 Nyamboyo Primary School			1,517,316	1,517,316	960,914	556,402
6.76 Nyangoye Primary School			1,400,000	1,400,000	1,352,793	47,207
6.77 Nyaondo Primary School		1,040		1,040		1,040
6.78 Obaga Primary School		8,054		8,054		8,054
6.79 Oboch Primary School		11,513		11,513		11,513
6.80 Ochieng'a Primary School			3,000,000	3,000,000	2,962,780	37,220
6.81 Ojawa Primary School	600,000			600,000		600,000
6.82 Okiro Primary School	600,000	2,815		602,815		602,815
6.83 Omboye Primary School		4,519		4,519		4,519
6.84 Ong'ielo Primary School			4,200,000	4,200,000	4,198,428	1,572
6.85 Osewre Primary School	450,000			450,000	450,000	-
6.86 Powo Primary School		5,359		5,359		5,359
6.87 Rabel Primary School		14,562		14,562		14,562
6.88 Ragengni Primary School		1,461,048		1,461,048	1,449,000	12,048
6.89 Rakombe Primary School	600,000			600,000		600,000
6.90 Rambira Primary School		1,404,487		1,404,487	999,700	404,787
6.91 Rariw Junior Secondary School	1,300,000			1,300,000	540,000	760,000

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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			
		Kshs	Kshs			
6.92 Rariw Primary School		1,425		1,425		1,425
6.93 Ruma Primary School		2,965		2,965		2,965
6.94 Sangla Primary School		1,065		1,065		1,065
6.95 Siger Primary School		401,919		401,919	396,000	5,919
6.96 St Nicholas Kaunje Primary School			1,400,000	1,400,000	320,835	1,079,165
6.97 St. Lazarus Primary School		1,463,263	2,800,000	4,263,263	4,228,436	34,827
6.98 St. Philips Wera Special School		85,865		85,865		85,865
6.99 Tanga Primary School		8,188		8,188		8,188
.100 Tiga Primary School		4,936		4,936		4,936
6.101 Ujwang'a Primary School		2,766		2,766		2,766
.102 Wagoro Primary School		32,438		32,438		32,438
.103 Wambisa Primary School		-		-		-
.104 Wera Primary School		25,855		25,855		25,855
.105 Misori Primary School			1,400,000	1,400,000		1,400,000
Sub-total	45,550,000	22,240,564	31,892,709	99,683,274	47,588,512	52,094,762
7.0 Secondary Schools Projects (List all the Projects)						
7.1 Agok Secondary School	1,000,000			1,000,000		1,000,000

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.2 Boi Secondary School		55,316		55,316		55,316
7.3 Chianda Boys High School	4,000,000			4,000,000		4,000,000
7.4 Kandaria Secondary School	4,800,000	61,445		4,861,445		4,861,445
7.5 Lieta Secondary School	4,500,000	6,040		4,506,040	4,500,000	6,040
7.6 Lieta Secondary School		446,951		446,951	279,688	167,263
7.7 Luoro Secondary School		24	2,917,317	2,917,340	2,791,394	125,947
7.8 Mahaya Secondary School		486,277		486,277	388,090	98,187
7.9 Makasembo Secondary School	3,000,000	20,526		3,020,526		3,020,526
7.10 Migowa Secondary School		3,412,405		3,412,405	3,412,405	-
7.11 Mirando Ongalo Secondary School		1,765,821		1,765,821	1,667,856	97,965
7.12 Ndwara Secondary School	2,000,000			2,000,000	990,485	1,009,515
7.13 Nyabera Secondary School		119,790		119,790		119,790
7.14 Nyagoko Secondary School		600,000		600,000	595,828	4,172
7.15 Nyamasore Secondary School		1,900		1,900		1,900
7.16 Nyamor Secondary School		3,975		3,975		3,975

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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			
		Kshs	Kshs			
7.17 Oboch Secondary School		2,065,044		2,065,044	2,063,240	1,804
7.18 Rachar Mixed Secondary School	1,650,000	550		1,650,550		1,650,550
7.19 Rageng'ni Girls Secondary School		251,724		251,724		251,724
7.20 Raliew Secondary School	1,400,000	28,838		1,428,838		1,428,838
7.21 Rambira Secondary School		49,210		49,210		49,210
7.22 Rambugu Secondary School		2,517,776		2,517,776	2,212,160	305,616
7.23 Ramogi Achieng Oneko Secondary School			3,600,000	3,600,000	3,592,842	7,158
7.24 Rarieda Mixed Secondary School	2,000,000			2,000,000		2,000,000
7.25 Ruma Secondary School		1,716,923		1,716,923	1,286,500	430,423
7.26 Saradidi Secondary School		3,098,028		3,098,028	1,973,288	1,124,740
7.27 Siger Secondary School		10,790		10,790		10,790
7.28 St Johanness Kawuondi Secondary School		702		702		702
7.29 St Roberts Ndigwa Secondary School	600,000			600,000		600,000

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.30 St. Anthony Pala Kobong Mixed Secondary School	1,667,436	2,208,894		3,876,330	1,726,946	2,149,384
7.31 St. Mary's Lwak Girls High School		6,109		6,109		6,109
7.32 St. Matthews Ochienga Mixed Secondary School		4,393,610		4,393,610	4,195,640	197,970
7.33 St. Sylvester Girls School - Madiany		670		670		670
7.34 Tuju Secondary School		4,410		4,410		4,410
7.35 Wang'arot Secondary School	2,000,000	884		2,000,884		2,000,884
Sub-total	1,326,834	611,557		1,938,391		1,938,391
8.0 Tertiary institutions Projects (List all the Projects)	29,944,270	23,946,188	6,517,317	60,407,774	31,676,362	28,731,413
8.1 Kenya Medical Training College - Rarieda	2,600,000	600,000	6,000,000	9,200,000	3,876,000	5,324,000
8.2 Rarieda Science Teachers Training Institute	1,000,000	2,603,762	5,600,000	9,203,762	1,328,640	7,875,122
8.3 Kisumu National Polytechnic		4,879		4,879		4,879
8.4 KMTC			3,506,216	3,506,216		3,506,216
Sub-total	3,600,000	3,208,641	15,106,216	21,914,857	5,204,640	13,204,001

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
9.0 Security Projects						
9.1 Assistant County Commissioner	300,000.00	1,212,352		1,512,352	1,168,000	344,352
9.2 Central Uyoma Chiefs Office	1,000,000.00			1,000,000		1,000,000
9.3 Chief East Uyoma Location	600,000			600,000		600,000
9.4 East Asembo Chiefs Office	450,000			450,000		450,000
9.5 Madiany Police Station	1,000,000			1,000,000		1,000,000
9.6 Mahaya Sub Location Assistant Chiefs Office	1,000,000			1,000,000		1,000,000
9.7 Masala Sub Location Assistant Chiefs Office	1,000,000			1,000,000		1,000,000
9.8 Naya Assistant Chief's Office		58,251		58,251		58,251
9.9 Ndori Police Post		521,105		521,105	330,000	191,105
9.10 Nyagwara Asst. Chief's Office		2,425		2,425		2,425
9.11 Ochieng'a Sub Location Assistant Chief's Office	719,938	1,000,000		1,719,938	992,568	727,370

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
9.12 Owimbi Administrative Police		5,228		5,228		5,228
9.13 South Asembo Chief's Office		1,669		1,669		1,669
9.14 South Uyoma Chief's Office		450,000		450,000	449,762	238
9.15 West Asembo Chief's Office		10,128		10,128		10,128
Sub-total	6,069,938	3,261,158	-	9,331,096	2,940,330	6,390,766
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)			9,786,417	9,786,417	4,866,585	4,919,832
10.2 Purchase of furniture and fittings	1,200,000			1,200,000	1,190,500	9,500
10.3 Construction of CDF office		295,788		295,788	190,000	105,788
Sub-total	1,200,000	295,788	9,786,417	11,282,205	6,247,085	5,035,120
11.0 Digital Hubs						
11.1 Asembo Bay Resource Center Digital Hub	-		1,500,000	1,500,000	-	1,500,000
11.2 Madiany Resource Center Digital Hub			1,500,000	1,500,000		1,500,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.3 Huduma Jitume Digital Center	5,100,342	-	-	5,100,342		5,100,342
Sub total	5,100,342	-	3,000,000	8,100,342	-	8,100,342
12.0 Others						
12.1 Misori Beach Management Unit	1,600,000	-	-	1,600,000		1,600,000
12.2 Luanda Beach Management Unit	1,600,000	-	-	1,600,000		1,600,000
12.3 Rarieda NG-CDF Strategic Plan	500,000	531,940	-	1,031,940	530,000	501,940
Sub total	3,700,000	531,940	-	4,231,940	530,000	3,701,940
13.0 Funds pending approval**						
13.1 St. Antony Pala Kobong Mixed Secondary School	2,000,000	-	-	2,000,000		2,000,000
13.2 AiA		169,000		169,000		169,000
Sub-total	2,000,000	169,000	-	333,788,703	-	333,788,703
Total	179,441,954	59,834,895	70,502,659	641,399,212	168,092,896	469,800,100

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts)

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Rarieda Constituency principal activity is security and education.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Rarieda has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Rarieda has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

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The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.**

There were no new and amended standards issued in the financial year.

- ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.**

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. Not Applicable
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not Applicable
IPSAS 45: Property Plant	<i>Applicable 1st January 2025</i>

<p>and Equipment</p>	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Not Applicable</p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Not Applicable</p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles</p>

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	<p>that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Not Applicable</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>Not Applicable</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>Not Applicable</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not Applicable</i></p>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30th June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are

recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately

reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

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.

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) 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 June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

6. Transfers from the NGCDF Board

Description	2024/2025 FY
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

7. Transfers from domestic and foreign partners

Description	2024/2025 FY
	Kshs
Grants	-
Total	-

8. Finance income

Description	2024/2025 FY
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	2024/2025 FY
	Kshs
Rental Income	-
Income from sale of tenders	169,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	169,000

10. Employees cost

	<i>2024/2025 FY</i>
	Kshs
NG-CDFC Basic staff salaries	3,080,270
Personal allowances paid as part of salary	-
House Allowance	282,000
Transport Allowance	248,000
Leave allowance	-
Gratuity to contractual employees	945,364
Employer Contributions Compulsory national social security schemes	128,696
Employer Contributions Compulsory Housing levy	32,180
Employer contributions to National Industrial Training Authority	3,300
Other Specify	-
Total	4,719,810

11. Committee Expenses

	<i>2024/2025 FY</i>
	Kshs
Sitting allowance	2,583,100
Other Committee expenses	1,016,500
Total	3,599,600

12. Use of Goods and services

	2024/2025 FY
	Kshs
Utilities, supplies and services	105,000
Communication, supplies and services	400,670
Domestic travel and subsistence	608,950
Printing, advertising and information supplies & services	52,000
Office Rent	-
Training expenses	725,000
Hospitality supplies and services	535,650
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,229,200
Fuel, oil & lubricants	1,337,328
Bank Charges	62,015
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	136,700
Strategic plan expenses	530,000
Other operating expenses	1,403,000
Total	7,125,513

13. Other Government Units Actual expenditure

Description	2024/2025 FY
	Kshs
Primary Schools Actual expenditure	47,706,537
Secondary Schools Actual Expenditure	31,676,335
Tertiary Institutions Actual Expenditure	5,204,640
Total	84,587,512

14. Other Grants and transfers Actual expenditure

	<i>2024/2025 FY</i>
	Kshs
Bursary – secondary schools	34,388,845
Bursary – tertiary institutions	15,249,613
Bursary – special schools	810,000
Bursary - Education Support programmes	97,500
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	2,940,330
Climate change mitigation projects	4,031,450
Emergency projects Actual Expenditure	5,359,000
Roads projects	-
Others specify	6,247,085
Total	69,123,823

15. Depreciation and Amortization Expenses

Description	<i>2024/2025 FY</i>
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	<i>2024/2025</i>
	Kshs
Construction/ renovation/Actual Expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	-

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17. Gain/loss on Sale of Assets

Description	2024/2025 FY
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

18. Impairment Loss

Description	2024/2025 FY
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Cooperative Bank ,Bondo A/C 01141295597000 (Operations Account)</i>	35,811,483	12,879,217
<i>Cooperative Bank, Bondo A/C 01100899290001 (Deposit account)</i>	1,703,118	714,967
<i>Cooperative Bank - Bondo , Equity Bank-Bondo, KCB Bank -Bondo (PMC's account)</i>	52,730,058	46,071,712
Total	90,244,659	59,665,895
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

20. Receivables from Exchange Transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. a. Current receivables	-	-
b. b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	#DIV/0!	-	#DIV/0!
Between 1- 2 years	-	#DIV/0!	-	#DIV/0!
Between 2-3 years	-	#DIV/0!	-	#DIV/0!
Over 3 years	-	#DIV/0!	-	#DIV/0!
Total (a+b)	-	#DIV/0!	-	#DIV/0!

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21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	51,441,955		70,502,659	
Outstanding imprest	-		-	
Total	51,441,955		70,502,659	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	51,441,955	100%	60,996,443	87%
Between 1- 2 years		0%	9,506,216	13%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	51,441,955	100%	70,502,659	100%

22. Prepayments

Description	2024/2025 FY		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	-		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-

Valuation

Land and buildings/ Equipment were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

22 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

24. Intangible Assets

Description	2024/2025
	Kshs
Cost	
Opening balance at 1 st July 2024	-
Additions	-
Disposal	-
At end of the 2025	-
Additions	-
Disposal	-
At end of the 2025	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1st 2024	-
NBV at June 30th 2025	-

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024	-	-	-	-
	-	-	-	-
Accumulated Depreciation	-	-	-	-
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024	-	-	-	-
	-	-	-	-
Carrying Amount	-	-	-	-
As At 30 June 2025	-	-	-	-
As At 30 June 2024.	-	-	-	-

26. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	Current FY	% of the Total	1st July	% of the Total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-	-	-	-

27. Third-Party deposits

	<i>2024/2025</i>	<i>2023/2024</i>
	KShs	
Retention as at 1 st July (A)	34,839	-
Retention held during the year (B)	117,998	34,839
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	152,837	34,839

Retentions aging analysis.

	<i>2024/2025</i>	<i>% of the total</i>	<i>Opening Statement 1st July 2024</i>	<i>% of the total</i>
Less than 1 year	117,998	77%	34,839	100%
1-2 years	34,839	23%	-	0%
2-3 years		0%	-	0%
Over 3 years	-	0%	-	0%
Total	152,837	100%	34,839	100%

(The total above should be equal to the closing retention)

28. Lease Liabilities

Description	<i>2024/2025 FY</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	
Gratuity at the beginning of the year 1 st of July	680,128	-
Gratuity held during the year	945,364	680,128
Gratuity paid during the year	-	-
Total Gratuity Provision 30th June (A+B-C)	1,625,491	680,128

30. Cash Generated from Operations

	2024/2025
	Kshs
Surplus for the period before tax	10,454,697
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(19,060,705)
Changes in deferred income	-
Changes in Third party deposits	(117,998)
Changes in gratuity provision	(945,364)
Changes in payments received in advance	-
Net cash flow from operating activities	30,578,763

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	51,441,954	51,441,954	-	-
Bank balances	90,244,659	90,244,659	-	-
Total	141,686,613	141,686,613	-	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	70,502,659	70,502,659	-	-
Bank balances	59,665,895	59,665,895	-	-
Total	130,168,554	130,168,554	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current poportion of borrowings	-	-	-	-
Provisions (Retention)	-	-	152,837	152,837
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,625,491	1,625,491
Total	-	-	1,778,328	1,778,328
As at 30th June 2024	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions (Retention)	-	-	34,839	34,839
Deferred income	-	-	0	0
Employee benefit obligation	-	-	680,128	680,128
Total	-	-	714,967	714,967

iii) Market risk

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	N/A	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
Current FY	N/A		
Euro	10%	-	-
USD	10%	-	-
Previous FY		-	-
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one

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percentage point as a decrease/increase. A rate increase/decrease of 5% would result in a decrease/increase in profit before tax

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025	N/A			
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land and Buildings	-	-	-	-
Total	-	-	-	-

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As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land and Buildings	-	-	-	-
Total	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	139,908,285	129,453,587
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	59,665,895	59,665,895
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

32. Related Party Disclosures

	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,599,600	1,070,599
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	198,502,659	178,581,387
Total	202,102,259	179,651,986

33. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

Contingent Liabilities

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

36. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

37. Ultimate And Holding Entity

The Rarieda Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

38. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	13,080,596	1,380,500	-	14,461,096
Transport equipment	3,776,295	4,866,585	-	8,642,880
Office equipment, furniture, and fittings	6,685,968	-	-	6,685,968
ICT Equipment and Other ICT Assets	855,000	-	-	855,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	24,397,859	6,247,085	-	30,644,944

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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
ADUOYO PRIMARY SCHOOL	CO-OP- BONDO	01139623619000	5,963	2,602,323
AGOK PRIMARY SCHOOL	EQUITY-BONDO	0750293984404	400,466	466
AGOK SECONDARY SCHOOL	EQUITY-BONDO	0750269070284	1,003,550	3,550
AKUOM PRIMARY SCHOOL	CO-OP- BONDO	01141851013800	6,368	403,690
ALARA PRIMARY SCHOOL	CO-OP- BONDO	01101023024001	42,329	-
ASSISTANT COUNTY COMMISSIONER	EQUITY-BONDO	750284449877	2,851	920,851
BAR KOGONGA PRIMARY SCHOOL	EQUITY-BONDO	0750297838402	11,412	11,412
BOI SECONDARY SCHOOL	CO-OP- BONDO	01141624391500	52,686	52,686
CHIANDA HIGH SCHOOL	EQUITY-BONDO	0298823386	3,607,092	7,092
DAGAMOYO PRIMARY SCHOOL	CO-OP- BONDO	01139623678200	73,109	1,310,592
EAST ASEMBO CHIEF'S OFFICE			450,000	
GAGRA PRIMARY SCHOOL	CO-OP- BONDO	01101001282001	3,806	
GAGRA SECONDARY SCHOOL	KCB-BONDO	1112275209	1,600,000	-
GANGU PRIMARY SCHOOL	EQUITY-BONDO	0750295684892	27,624	27,624
GOT BONDO PRIMARY SCHOOL	EQUITY-BONDO	0750294654596	889	889
GOT KOJWANG PRIMARY	EQUITY-BONDO	0750266188927	411,061	11,061

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
SCHOOL				
GOT KORWA PRIMARY SCHOOL	KCB-BONDO	1327639114	167,109	1,400,000
GOT OKOLA PRIMARY SCHOOL	EQUITY-BONDO	750261728546	2,117	4,117
GUNDARUT PRIMARY SCHOOL	EQUITY-BONDO	0750293590993	1,395,986	995,986
KADUNDO PRIMARY SCHOOL			600,000	
KAHOYA PRIMARY SCHOOL	EQUITY-BONDO	0750299088629	26,329	163,239
KAKREMBA PRIMARY SCHOOL	CO-OP- BONDO	01141624517600	2,626,324	26,324
KAMALUMBE PRIMARY SCHOOL	EQUITY-BONDO	0750297320460	248,107	1,400,000
KAMINOGEDO PRIMARY SCHOOL	KCB-BONDO	1108419925	18,754	18,754
KANDARIA PRIMARY SCHOOL	EQUITY-BONDO	0750298364385	39,090	39,090
KANDARIA SECONDARY SCHOOL	KCB-BONDO	1167051998	61,445	61,445
KANYICHUDO PRIMARY SCHOOL	CO-OP- BONDO	01141624759200	13,778	13,778
KASIRI PRIMARY SCHOOL	KCB-BONDO	1106759826	-	-
KAWAMANG'ARIA PRIMARY SCHOOL	KCB-BONDO	1120915252	10,702	10,702
KAWINO PRIMARY SCHOOL	EQUITY-BONDO	0750282017518	9,329	9,329
KAWUONDI PRIMARY SCHOOL	EQUITY-BONDO	0750296186938	3,924	3,924
KAYUNDI PRIMARY SCHOOL	KCB-KISUMU	1134458339	621,837	21,837
KISWARO PRIMARY SCHOOL	KCB-BONDO	1134539738	401,959	2,603,506

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
KITAMBO PRIMARY SCHOOL			1,565	1,565
KMTC RARIEDA CAMPUS			425,645	25,645
KOBONYO PRIMARY SCHOOL	CO-OP- BONDO	01139623613500	1,554	1,554
KOLO PRIMARY SCHOOL	CO-OP- BONDO	01139623676900	6,383	6,383
KOMOLO PRIMARY SCHOOL	EQUITY-BONDO	0750293098932	8,166	8,166
KONJIKO PRIMARY SCHOOL	EQUITY-BONDO	0750296155265	16,211	16,211
KUNYA PRIMARY SCHOOL	KCB-BONDO	1113434422	10,617	-
KUSA PRIMARY SCHOOL	EQUITY-BONDO	0750294728236	1,664	1,664
LANGU PRIMARY SCHOOL	EQUITY-KISUMU	0290296495092	400,418	418
LELA PRIMARY SCHOOL			1,700,000	
LIETA PRIMARY SCHOOL	EQUITY-BONDO	0750295915357	19,685	19,685
LIETA SECONDARY SCHOOL	EQUITY-BONDO	750298311122	167,263	446,951
LUANDA KOTIENO PRIMARY SCHOOL	KCB-BONDO	1258362481	1,240	1,240
LUORO PRIMARY SCHOOL	EQUITY-BONDO	0750297146618	37,183	37,183
LUORO SECONDARY SCHOOL	EQUITY-BONDO	0750270073080	-	24
LUSI PRIMARY SCHOOL	EQUITY-BONDO	0750193058068	275	275
LWAK GIRLS BOARDING PRIMARY SCHOOL	EQUITY-BONDO	0750298333585	2,965	2,965
LWALA RAHONGO PRIMARY	EQUITY-BONDO	0750293782126	1,450,003	3

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
SCHOOL				
LWEYA PRIMARY SCHOOL	KCB-BONDO	110954135	6,208	-
MAHAYA PRIMARY SCHOOL	EQUITY-BONDO	750280210199	4,969	4,969
MAHAYA SECONDARY SCHOOL	EQUITY-BONDO	0750294997397	55,458	443,548
MAJANGO PRIMARY SCHOOL	EQUITY-BONDO	0750292910927	355	355
MAKASEMBO SECONDARY SCHOOL	KCB-BONDO	1107001242	1,513,742	13,742
MALANGA PRIMARY SCHOOL	KCB-BONDO	1128568527	182,812	1,400,000
MANERA PRIMARY SCHOOL	KCB-BONDO	1129898342	2,753	2,753
MANYWANDA PRIMARY SCHOOL	EQUITY-BONDO	0750294279589	628,938	28,938
MASALA PRIMARY SCHOOL	KCB-BONDO	1117455149	5,456	5,456
MAUGO PRIMARY SCHOOL			1,450,000	
MEMBA PRIMARY SCHOOL	EQUITY-BONDO	0750294624639	15,706	15,706
MIGOWA PRIMARY SCHOOL	EQUITY-BONDO	0750293737226	13,690	308,942
MIGOWA SECONDARY SCHOOL			-	3,412,405
MIRANDO ONGALO SECONDARY SCHOOL	KCB-BONDO	1106999045	97,965	1,765,821
MIRANDO PRIMARY SCHOOL	EQUITY-BONDO	0750293838178	7,387	7,387
MIRAU PRIMARY SCHOOL	EQUITY-BONDO	0750293859744	1,478,938	1,408
MITURI PRIMARY SCHOOL	EQUITY-BONDO	0750293726742	1,306,607	6,607

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
MUMBO PRIMARY SCHOOL	EQUITY-BONDO	750298664588	150,422	1,427,580
NAYA ASSISTANT CHIEF'S OFFICE	EQUITY-BONDO	750284429838	38,314	38,314
NAYA PRIMARY SCHOOL	EQUITY-BONDO	0750295928527	1,301,378	1,378
NDHERE PRIMARY SCHOOL	EQUITY-BONDO	0750279120054	147	147
NDIGWA PRIMARY SCHOOL	EQUITY-BONDO	0750299148861	1,668,915	18,915
NDONYO PRIMARY SCHOOL	KCB-BONDO	1289590427	773	773
NDORI POLICE POST	CO-OP- BONDO	01141624546000	11,275	21,105
NDWARA PRIMARY SCHOOL	CO-OP- BONDO	01139623624100	600,133	133
NGUKA PRIMARY SCHOOL	EQUITY-BONDO	750295106860	4,364	4,364
NYABERA PRIMARY SCHOOL			1,300,000	
NYAGOKO PRIMARY SCHOOL	EQUITY-BONDO	750295494737	40,876	40,876
NYAGOKO SECONDARY SCHOOL			4,172	600,000
NYAGWARA ASST. CHIEF'S OFFICE	CO-OP- BONDO	1141851078700	2,425	2,425
NYAKONGO PRIMARY SCHOOL			1,642,675	1,300,000
NYAMASORE PRIMARY SCHOOL	KCB-BONDO	1106631749	2,093	2,093
NYAMASORE SECONDARY SCHOOL	KCB-BONDO	1106591275	1,900	1,900
NYAMBOYO PRIMARY SCHOOL			1,700,000	
NYAMOR SECONDARY SCHOOL	CO-OP- BONDO	01141851117100	403,975	3,975

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
NYANGOYE PRIMARY SCHOOL			47,207	-
OBAGA PRIMARY SCHOOL	EQUITY-BONDO	0750294025474	6,342	6,342
OBOCH PRIMARY SCHOOL	EQUITY-BONDO	0750293998551	11,513	11,513
OBOCH SECONDARY SCHOOL	KCB-BONDO	1106547144	1,804	2,065,044
OCHIENG'A ASSTISTANT CHIEF OFFICE	CO-OP- BONDO	01100946301001	727,370	1,000,000
OCHIENG'A PRIMARY SCHOOL	EQUITY-BONDO	0750293809630	37,220	0
OJAWA PRIMARY SCHOOL	EQUITY-BONDO	0750295032360	600,000	
OKELA PRIMARY SCHOOL	EQUITY-BONDO	0750295045678	400,000	
OKIRO PRIMARY SCHOOL	EQUITY-BONDO	0750293805643	602,815	2,815
OMBOYE PRIMARY SCHOOL	EQUITY-BONDO	0750295036789	404,519	4,519
ONGIELO PRIMARY SCHOOL	KCB-BONDO	1122794456	1,572	-
PALA KOBONG PRIMARY SCHOOL	EQUITY-BONDO	0750295940776	39,086	-
POWO PRIMARY SCHOOL	EQUITY-BONDO	0750293739498	605,359	5,359
RABEL PRIMARY SCHOOL	KCB-BONDO	1122796161	14,562	14,562
RACHAR SECONDARY SCHOOL	KCB-BONDO	1108358357	1,750,550	550
RAGENG'NI GIRLS SECONDARY SCHOOL	EQUITY-BONDO	0750279428160	251,724	251,724
RAGENG'NI PRIMARY SCHOOL	EQUITY-BONDO	750298219400	152,048	1,401,048

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
RAKOMBE PRIMARY SCHOOL			600,000	
RALIEW SECONDARY SCHOOL	KCB-BONDO	1117875660	1,328,838	28,838
RAMBA PRIMARY SCHOOL	CO-OP- BONDO	1100150061001	1,800,000	
RAMBIRA PRIMARY SCHOOL	EQUITY-BONDO	0750293749517	404,787	1,304,487
RAMBIRA SECONDARY SCHOOL	EQUITY-BONDO	0750262485770	2,083	2,083
RAMBUGU SECONDARY SCHOOL	KCB-BONDO	1156700272	305,616	2,517,776
RAMOGI ACHIENG ONEKO SECONDARY SCHOOL	CO-OP- BONDO	01141624156789	7,158	-
RARIW PRIMARY SCHOOL	KCB-BONDO	1106761286	1,425	1,425
RUMA PRIMARY SCHOOL	EQUITY-BONDO	0750297417012	2,965	2,965
RUMA SECONDARY SCHOOL	CO-OP- BONDO	01141624180000	9,933	1,156,433
SANGLA PRIMARY SCHOOL	CO-OP- BONDO	01141851073300	1,065	1,065
SARADIDI SECONDARY SCHOOL	EQUITY-BONDO	750282672993	1,124,740	3,098,028
SIGER PRIMARY SCHOOL	KCB-BONDO	1111866376	5,919	401,919
SIGER SECONDARY SCHOOL	KCB-BONDO	1108413625	700,792	792
SOUTH ASEMBO CHIEF'S OFFICE	KCB-BONDO	1279873108	1,669	1,669
SOUTH UYOMA CHIEF'S OFFICE	KCB-BONDO	1275678912	37,628	450,000
ST. ANTHONY PALA KOBONG MIXED SECONDARY SCHOOL	KCB-BONDO	1226567703	6,109	6,109
ST. JOHANNES KAWUONDI			600,000	-

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
ST. LAZARUS PRIMARY SCHOOL	EQUITY-BONDO	750299143845	114,800	1,403,263
ST. MARY'S LWAK GIRLS HIGH SCHOOL	EQUITY-BONDO	750279040476	197,970	4,393,610
ST. MATTHEWS OCHIENGA MIXED SECONDARY SCHOOL	EQUITY-BONDO	0750263429716	670	670
ST. NICHOLAS KAONJE PRIMARY SCHOOL	EQUITY-BONDO	075026345686	1,079,165	-
ST. PHILIPS WERA SPECIAL SCHOOL	CO-OP- BONDO	01139850933201	65,605	65,605
ST. ROBERTS NDIGWA SECONDARY SCHOOL	CO-OP- BONDO	01139850933457	2,149,384	2,208,894
ST. SYLVESTER GIRLS SCHOOL - MADIANY	KCB-BONDO	1133548806	4,410	4,410
TANGA PRIMARY SCHOOL	KCB-BONDO	1131642341	1,471	1,471
TIGA PRIMARY SCHOOL	EQUITY-BONDO	750198025839	4,936	4,936
TUJU MIXED SECONDARY SCHOOL	KCB-BONDO	1238273130	884	884
UJWANG'A PRIMARY SCHOOL	EQUITY-BONDO	750298199203	1,302,766	2,766
WAGORO PRIMARY SCHOOL	EQUITY-BONDO	0750193150592	32,438	32,438
WANGAROT PRIMARY SCHOOL	EQUITY-BONDO	0750294031885	700,000	
WANG'AROT SECONDARY SCHOOL	EQUITY-BONDO	0750295111535	611,557	611,557
WERA PRIMARY SCHOOL	CO-OP- BONDO	01141850824300	25,855	25,855
WEST ASEMBO CHIEF'S OFFICE	CO-OP- BONDO	01141851039700	2,075	2,075

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Total			52,730,058	46,071,712

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Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)
<p>RARIEDANG-CDF/OAG/2023-24 VOL 1</p>	<p>4.1 Use of Goods and Services 4.1.1 Fuel, Oil and Lubricants Kshs. 1,505,949 The statement of receipts and payments and as disclosed in Note 6 to the financial statement reflects use of goods and service of Kshs. 6,515,749. Included in the amount is Kshs. 1,505,949 paid to Stenet Investment for supply of fuel to various motor vehicles and the generator. The following audit issues were noted: i. Work tickets for three GK motor vehicles that were sampled for audit review viz: GKC 273 A, GKB 2682 and GKA 178 R were not provided for audit verification. ii. Procurement documents including tender opening minutes, evaluation report, tender award etc were not provided hence it was not possible to tell how Stenet investments was sourced, if the bidding process was competitive or not and the terms of engagement.</p>	<p>During the Financial year the official NG-CDF Vehicle had been grounded and the committee had taken a step of procuring a new vehicle for use being that the motor running cost for the existing vehicle was very expensive. In this regard the NG-CDFC operations were done on private hired vehicle, Fund Account Managers vehicle, borrowed government vehicles and at times vehicle belonging to the member of parliament. During the said period it was also the period of Gen Z protests which saw most government offices burnt with</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>

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<p>RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1</p>	<p>4.1.2 Domestic Travel & Accommodation /Training Expenses/Office and General Supplies (a) Payments not adequately supported Audit review of the sampled payment vouchers from the various sub components revealed that some payments were not well supported as detailed in the table below;</p>	<p>our neighbouring Constituency of Bondo not being left behind hence the office fuelled cars belonging to security officers for private patrols in order to safeguard the Office hence the reason for the audit finding.</p> <p>2. Vehicle work tickets for sampled vehicles has been attached for your reference and expedition. This were not availed during the audit exercise as they were engaged in KCSE exams hence could not be obtained. Some of the work tickets for internal security vehicles are always at the custody of the County Command hence could not be obtained from the Sub County but efforts are being made to avail them. We have however attached request letters for fuel from the security department for your information.</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>
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		side of the team who did not note but has been attached for review as under:		
<p>RARIEDA/NG-CDF/OAC/2023 -24 VOL 1</p>	<p>Officers facilitated for meetings not intended for the them</p> <p>i) An amount of Kshs. 105,000 was paid to Starbucks Hotel and Restaurant for conference services they offered for 10 pax vide payment voucher number 386.</p> <p>Another payment of Kshs.410,4000 for the same activity was made vide payment voucher number 447 for per-diem to fourteen officers as per the payment schedule for a meeting that was held in Eldoret between 18th to 21st June,2024.</p> <p>However, as per the invitation memo from the NG-CDF Nyanza region the training was meant for four key staff from the constituency. That is: (sub-County: internal auditor, accountant, public works and fund accounts manager.</p> <p>No document /justification was given to approve the attendance of the other officers who were not invited for the meeting</p>	<p>The Nyanza Regional training was organised at Starbucks hotel Eldoret which was for NG-CDFC Staff and other KEY departmental staff in the Constituency. The intention of the staff training was to bring together the office staffs engaged in the constituency and the various departments that works together in order to have a regional common understanding on the requirements and work relationship in regard to policies, guidelines and Acts on day to day operations. This saw trainers from the related fields and departments also brought on board to train the teams for a unified common understanding such as teams from Public Procurement and Oversight Authority, NG-CDF Board Procurement team, Regional Internal Audit, NG-CDF Board Internal Audit Department, NG-CDF Board</p>	<p>Submitted to Office of the Auditor General for review</p>	<p align="center">12/07/2025</p>

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	<p>Financial Serviced Department, NG-CDF Board Human Resource Department, Ethics and Anti-Corruption and others</p> <p>The Nyanza Region training team of participants now included the following:</p> <ul style="list-style-type: none"> ❖ NG-CDFC Staffs ❖ Sub County Accountants ❖ Sub County Internal Auditors ❖ Sub County Supply Chain Management Officers ❖ Sub County Works Officers ❖ Fund Account Managers <p>Invitation letters from the Nyanza Regional Coordinator for the same activity and program were done and have been attached for your review.</p> <p>Appendix VII</p> <p>ii) An amount of Kshs. 353,900 was paid out to four officers as per-diem to Mombasa for a workshop on review of constitutional annual reports and</p>		
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		<p>financial statements, NG-CDF performance contract evaluation and signing of 2023/2024 performance contracts. According to the invitation letter/memo, the intended target for the workshop were the fund account managers, Sub-County accountants and chairperson of NG-CDF committees. The three officers mentioned above were facilitated in terms of per diem and transport to attend the workshop. However, it was noted that an amount of Kshs. 85,100 was paid to another officer outside the target as per diem facilitation to attend the workshop. Justification/approval was not provided for audit review.</p>		
<p>RARIEDA/NG-CDF/OAG/2023-24 VOL 1</p>	<p>An amount of Kshs. 114,300 was paid to Craft Galore vide payment voucher number 148 for the supply and delivery of executive diaries branded with NG-CDF logo and printing of A3 size bursary forms. The procurement documents were, however, not provided for audit review. Thus, it was not</p>	<p>The supply and delivery of executive diaries branded with NG-CDF logo and printing of A3 size bursary forms was done through a competitive bidding process where requests for</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>

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	<p>possible to tell the procurement process that was used and if the bidding process was competitive or not. Also, the payment was not supported with a Local Purchase Order as required by law.</p>	<p>quotations were issued and quoted by the bidders as under:</p> <table border="1"> <thead> <tr> <th>No</th> <th>Name of Bidder</th> <th>Address of Bidder</th> <th>Amount Quoted - Ksh</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Craft Galore Kenya</td> <td>P.o Box 21693 Nairobi</td> <td>114,300</td> </tr> <tr> <td>2.</td> <td>Anko Graffix Limited</td> <td>P.o Box 13640 Nairobi</td> <td>122,700</td> </tr> <tr> <td>3.</td> <td>Executive Graphic Limited</td> <td>P.o Box 412 - 00100 Nairobi</td> <td>122,350</td> </tr> </tbody> </table> <p>A price comparison analysis was done and the lowest bidder picked and awarded to supply the items.</p> <p>Copies of Request for quotations, Price comparison schedule and LPO have been attached for your review. This was not availed during audit period</p>	No	Name of Bidder	Address of Bidder	Amount Quoted - Ksh	1.	Craft Galore Kenya	P.o Box 21693 Nairobi	114,300	2.	Anko Graffix Limited	P.o Box 13640 Nairobi	122,700	3.	Executive Graphic Limited	P.o Box 412 - 00100 Nairobi	122,350		
No	Name of Bidder	Address of Bidder	Amount Quoted - Ksh																	
1.	Craft Galore Kenya	P.o Box 21693 Nairobi	114,300																	
2.	Anko Graffix Limited	P.o Box 13640 Nairobi	122,700																	
3.	Executive Graphic Limited	P.o Box 412 - 00100 Nairobi	122,350																	

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		due to misplacement of the file and we are remorseful for the action.		
RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1	<p>Osewre Primary School</p> <p>As per the code list an amount of Kshs. 5,600,000 was allocated to Osewre primary school for the construction of four classrooms. An engineer's estimate dated 30th April of Kshs, 5,651,940 was prepared for the same project.</p> <p>On 12th July 2024, a contract was signed between Osewre Primary School and Gekluc Construction Company Ltd at a contract price of Kshs. 5,459,148 for the construction of four classrooms. According to the certificate of practical completion dated 5th November 2024, the works were completed and project was handed over. We confirmed the same during physical verification on 15th November 2024. However, the following audit anomalies were noted;</p> <ol style="list-style-type: none"> I. The procurement method used was request for quotations, which is against the threshold matrix in the Public Procurement and Asset Disposal Regulations, 2020. The maximum amount for use of request for quotations according to the regulations is Kshs. 5,000,000 for works. Management did not explain why open tender method was not used. 	<p>The management accepts the oversight in use of the procurement method which surpassed the required matrix and promise to be keen on the same in future. It was a mistake which the office and the Procurement officer admits to have done and promise not to recur in the next procurement process.</p>	Submitted to Office of the Auditor General for review	12/07/2025

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	<p>II. During physical verification we noted that the project was well executed apart from a wall crack that we observed which was visible on both the interior and exterior sides of one of the walls.</p>		
<p>RARIEDA/NGCDF/OAG/2023 - 24 VOL 1</p>	<p>Aduoyo Primary School -Delay in project completion</p> <p>As per the code list an amount of Kshs. 2,800,000 was allocated and transferred to Aduoyo primary school for the construction and completion of two classrooms. On 12th July 2024, a contract was signed between Aduoyo Primary School and Podajet Supplies and Construction Ltd at a contract sum of Kshs. 2,596,360. In the contract document it is stated that the works were to commence immediately and were to take sixty days, making the completion period to be on 12th September 2024.</p> <p>During physical verification on 15th November 2024 (two months later after the project completion timeline) it was noted that the project is yet to be completed. The contractor was also not on site. The project completion status is approximately at 65%. No reason was given for delayed completion of the work.</p>	<p>The project for construction of two classrooms at Aduoyo Primary School commenced one month after signing of the contract as the funds for the project had not been disbursed to the Project Management Committee.</p> <p>The funds having been disbursed saw the project commence and has been executed to the level witnessed by the audit team. However, during the material day and two days earlier, the contractor was not on site as he was sourcing for materials so as to commence from where he had left. We give assurance that the project will be completed before 15th of December and be commissioned ready for use.</p> <p>The work is progressing currently and photos of the same have been attached</p>	<p>Submitted to Office of the Auditor General for review</p> <p>12/07/2025</p>

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		for your review and expedition showing progress of work done after audit visit where both internal and external plastering has been done, flooring done and now awaiting tiling and painting works.		
RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1	<p>Pala Kobong Primary School</p> <p>As per the approved code list for the financial year 2023/2024 an amount of Kshs. 1,000,000 was allocated for renovation to completion of two classrooms at Pala Kobong Primary School. The payment was made in the cashbook vide PV number 397 in June 2024 but the cheque remained unrepresented and the project has not commenced as at the time of audit in November 2024. No reason for failure to commence construction of the classroom.</p>	<p>Pala Kobong Primary School had been allocated funds in the previous financial year for renovation of 8 classrooms. The school has 1 number classrooms with the two classrooms build aside and not connected to the 8 previously done. It was in that regard that the Project Management Committee requested the other classrooms done to bring uniformity in the whole compound.</p> <p>The project management committee had requested that the project be undertaken during school closure and the Procurement process has commenced with the works being anticipated to end by December 2024.</p>	Submitted to Office of the Auditor General for review	12/07/2025

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		The procurement advert and tender document has been attached for your information purpose		
RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1	<p>3.4 Ramba Primary School- Poor workmanship</p> <p>As per the code list an amount of Kshs. 3,600,000 was allocated and transferred to Ramba primary school for the construction and completion of three classrooms.</p> <p>On 30th August 2023, a contract was signed between Ramba Primary School and Gekluc Construction Ltd at a contract sum of Kshs. 3,595,475. Review of the inspection and acceptance report dated 31st October 2023 revealed that the project was 100% completed and the workmanship was considered satisfactory.</p> <p>However, during physical verification on 15th November 2024, we noted extensive wall damage on almost all walls, both the interior and exterior. We also noted that some of the tiles were already chipped off and certificate of practical completion was not provided for verification.</p>	<p>The construction works were undertaken and supervised by the Sub County works officer during the undertaking and certificates for the same issued. The damages have since been noted and could be due to the ratio of material used during the period.</p> <p>The Clerk of works in consultation with the Public Works Officer are looking into technical possibility of addressing the matter then come up with a solution now that the schools are closed for long holiday. This correction will be done and communicated to your office during December 2024.</p>	Submitted to Office of the Auditor General for review	12/07/2025
RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1	Mumbo Primary School	The project for construction of one classroom at Mumbo primary school is	Submitted to Office of the Auditor	12/07/2025

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	<p>As per the code list an amount of Kshs. 1,400,000 was allocated and transferred to Mumbo Primary School for the construction and completion of one classroom.</p> <p>On 15th August 2024, a contract was signed between Mumbo Primary School and Podajet Supplies and Construction Ltd at a contract sum of Kshs. 1,295,897. The project was to take sixty days, and so the completion date was to be on 15th October 2024.</p> <p>Review of the inspection and acceptance report dated 8th November 2024 revealed that the project was 100% completed and the workmanship was considered satisfactory.</p> <p>However, during physical verification on 15th November 2024, we noted the following audit issues:</p> <ol style="list-style-type: none"> a. The project is substantially completed but branding is yet to be done and so the project is yet to be handed over for use. b. It was also noted that the windows have been reinforced using grills which is against laid down rules for construction of buildings in learning institutions for safety measures. 	<p>now complete as having been seen by the audit team. The Contractor had completed the works but had not been paid final dues as he was to rectify the defects noted as per (b) above which had been noted and reported in our Monitoring and evaluation report.</p> <p>The contractor has also branded the building and notice board erected for the project as per attached photos.</p>	<p>General for review</p>	
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<p>RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1</p>	<p>Lack of ownership documents for 15 acres of Land</p> <p>The statement of receipts and payments and Note 7 to financial statements for the year ended 30th June 2024 reflects Transfer to Other Government units of Kshs. 79,635,323 out of which Kshs. 8,415,277 relates to Transfer to Tertiary Institutions. Included in that amount is an amount of Kshs. 3,538,090 which was paid to a contractor for fencing and construction works to Rarieda Science Teachers Training College. However, as reported in the prior year report of the Auditor General, 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.</p> <p>In the circumstances, the accuracy and completeness of the transfers to other government units amount of Kshs 79,635,325 Could not be confirmed.</p>	<p>Obtaining title deeds for the land parcels have been slow due to the fact that the land owners changed their minds from donating the land to now sale of land. In the process it was established that several land parcels were to incur costs for the following:</p> <ul style="list-style-type: none"> ❖ Land control board cost ❖ Legal cost ❖ Valuation fees ❖ Stamp duty ❖ Registration and title deed ❖ Conveyance fees ❖ Succession cost ❖ Transmission cost <p>From the 42 parcels of land 10 parcels have the owners alive, 7 parcels have gone successfully through the succession process while 29 are to undergo succession process. This cost as per the land owners is supposed to be borne by the NG-CDF Office hence seek for funding from the board as it was above the valuation price.</p>	<p align="center">Submitted to Office of the Auditor General for review</p> <p align="right">12/07/2025</p>
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		<p>On the other hand, there has been delays in the transfer of files which were being held at Siaya Law Courts to Bondo Law Courts and now to Madiany which has been established with the land division being moved slowly to Bondo.</p> <p>The NG-CDFC intends to seek for additional funds from the Board so as to manage the cost element for the same. We as an office are quite remorseful with the slow pace of the process.</p>		
<p>RARIEDA/NG-CDF/OAG/2023-24 VOL 1</p>	<p>Proposed Fencing works, Installation of Gates and Construction of 2No. Sentry Box at Rarieda Science Teachers Training College Kshs. 3,538,090.</p> <p>The statement of receipts and payments and Note 7 to financial statements for the year ended 30th June 2024 reflects Transfer to Other Government units of Kshs. 79,635,323 out of which Kshs. 8,415,277 relates to Transfer to Tertiary Institutions. Included in that amount is an amount of Kshs. 3,538,090 inclusive of VAT that was paid</p>	<p>The contract has taken long due to peace meal disbursement of funds as received from Treasury. However, the Contractor has committed in writing to complete the project by December 15, 2024 as per attached. The progress will be communicated to the audit team as per the timeline issued.</p>	<p>Submitted to Office of the Auditor General for review</p>	<p align="center">12/07/2025</p>

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	<p>to Mayweat Engineering Ltd towards the Proposed Fencing works, Installation of Gates and Construction of 2No. Sentry Box at Rarieda Science Teachers Training College.</p> <p>Review of the Payment Voucher No. 57 amounting Kshs.1000,000 dated 03 August 2023, payment voucher number 82 amounting Kshs.1000,000 dated 01 September 2023 and Payment voucher number 136 amounting Kshs. 1,538,090 being payment for fencing and construction of 2No. Sentry Box at Rarieda Science Teachers Training College revealed the following irregularities:</p> <p>Contract Agreement was signed between Rarieda NG-CDF and Mayweat Engineering Limited on 13th December 2021 for the Proposed Fencing works, Installation of Gates and Construction of 2No. Sentry Box at Rarieda Science Teachers Training College at a contract price of Kshs. 8,162,799.94. (Contract number RAR/NG-CDF/FEN-01/2021-2022). The contract was to take a period of ninety days as certified by the Project Manager. However, it was noted during the physical inspection on 15th November 2024 that the project had not been completed and no letters of extension of time was provided for audit review.</p> <p>1No. Sentry Box was done up to roofing, including fascia boards, steel door and steel windows. However, internal</p>		
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	<p>and external finishes are yet to be done, cracks were also noted on the walls.</p> <p>The other Sentry Box is done up to roofing with no fascia boards and neither doors nor windows installed. It was also noted that the second gate is not fixed.</p> <p>In the circumstances, the project was behind schedule and risk of cost overruns as a result of inflation.</p>			
<p>RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1</p>	<p>Failure to initiate Project- Construction to Completion of 50 pax students' workshop.</p> <p>The statement of receipts and payments and Note 7 to financial statements for the year ended 30th June 2024 reflects Transfer to Other Government units of Kshs. 79,635,323 out of which Kshs. 8,415,277 relates to Transfer to Tertiary Institutions. Included in that amount is an amount of Kshs. 1,500,000 that was Transferred to the Kisumu National Polytechnic- Rarieda Campus as per the PV No. 41 dated 25th July 2023 being transfer of funds for construction to completion of 50 pax student workshop. It is noted that the project has not commenced as at the time of this audit in November 2024.</p>	<p>The Kisumu National Polytechnic was awarded funds for construction of student's workshop as per memorandum of understanding. The intuition having officially opened came up with a masterpiece of the intended project which was costing Ksh. 20 million which they were advised to reduce to an equivalent amount. This process has taken long which also has been occasioned probably by the constant transfers of Principals posted to the institution before the processes are completed and there seem to be no clear guides in respect to the same</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>

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<p>Inadequate Documentation and Support for Payments Relating to Sitting Allowances.</p> <p>The Statement of Receipts and Payments as disclosed in Note 5 to the financial statements reflects committee expenses of Kshs. 6,251,550. This amount includes Kshs. 5,001,250 for sitting allowance. However, a review of the supporting documentation revealed the following key issues:</p> <ul style="list-style-type: none"> • Incomplete or Undated Records: In many instances, documents such as attendance lists were not dated, which raises concerns about the accuracy and authenticity of the records. • Insufficient Supporting Evidence: For some transactions, no receipts were provided to justify expenditure on items such as meals, transport, and venue hire as detailed in the table below: 	<p>forcing the NG-CDFC at one-point contemplating to reallocate the funds to another viable project so as to make the funds be in use. Currently a new head of institution has been posted and has been communicated of the same matter hence we hope the matter will be acted upon soonest time possible.</p> <ol style="list-style-type: none"> 1. The documents in relation to the outlined vouchers above were presented during audit period with some documents being on a different file. However other documents as requisitions, budgets were as approved in the annual work plan for the financial year hence were not attached to each voucher. 2. All the documents listed as missing in the above vouchers and face of the payment vouchers have been attached and annexed for your expedition. 2. The Management accepts the advice on staff training which has immediately been done with the
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	<p>Security and Emergency Projects.</p> <p>The Statement of Receipts and Payments and as disclosed in Note 8 to the financial statements reflects Kshs. 70,816,592 in respect to Other Grants and Transfers. This includes Kshs. 9,853,420 for security projects, and Kshs. 7,314,414 for emergency projects. Upon reviewing these projects, the following issues were identified during physical verification and inspection:</p> <p>i. Construction of a Three-Door Pit Latrine at West Katweng'a Assistance Chief's Office (2023/2024) - A payment of Kshs. 284,400 was made for this project. However, upon inspection, the plastering on the walls was found to be eroding, and the paint was fading prematurely, despite the work being completed recently in the current financial year. This suggests potential compromise on quality of materials used in construction and finishes.</p>	<p>Accounts Assistant being taken for training at the Kenya School of Government for Financial Accounting, Reporting and Analysis (International Public Sector Accounting Standard Reporting) per attached invoice and training program</p>		
<p>RARIEDANG- CDF/OAC/2023 - 24 VOL 1</p>	<p>The Management is in total agreement with the recommendations and advisory given by the audit team as it will improve performance of the works and more so on the post completion evaluation and regular inspection</p> <p>The NC-CDFC has been empowering the young upcoming contractors who have in the past been awarded small construction works of toilets/ pit latrines and this could be one of the weakness thereto which have been noted and will be rectified in the next undertakings.</p>	<p>Submitted to Office of the Auditor General for review</p>	<p align="center">12/07/2025</p>	

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<p>RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1</p>	<p>ii. Construction of a Two-Roomed Office at Naya Sub-location Assistance Chief's Office for F/Y 2022/2023 - Two payments of Kshs. 350,000 each were made during the year under review F/Y 2023/2024, totalling Kshs.700,000. The scope of work included plastering of walls, screeding and tiling of floors, electrical works, and project branding. Upon inspection, several issues were noted, including significant cracks in the walls, and the plastering and paint on the wooden door frames had deteriorated significantly.</p> <p>iii. Construction of a 6-Door Pit Latrine at Maugo Primary School for F/Y 2023/2024 - A payment of Kshs. 600,000 was made for this project. During the inspection, significant damage to the exterior plastering was observed, with large areas of plastering scraping off the walls.</p>		<p>Note 8 to the financial statements reflects Kshs. 35,662,500 for bursaries to secondary schools. A ledger of Kshs. 36,662,500 was provided to support the account balance resulting to an unexplained variance of Kshs. 1,000,000. This was an amount utilized in excess for bursary award to</p>	<p>Submitted to Office of the Auditor General for review 12/07/2025</p>
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	<p>II. A mismatch between the Note numbers indicated on the face of the financial statements and the Notes. For example: Other grants and transfers is referenced to Note 8 while on the Notes it's not numbered, acquisition of assets is referenced to Note 9 while in the Notes its number 8</p> <p>III. In the statement of cash flows an amount of Kshs. 714,967 is incorrectly reported as decrease/increase in accounts receivables while it should be increase in accounts payable</p> <p>IV. Incorrect opening balances as shown in the table below:</p>	<p>needy bright students as scheduled and verbally explained during audit.</p> <p>The Management has rectified the anomalies as noted to ensure compliance with the requirements of IPSAS and requirements of Public Sector Accounting Standard Board.</p>		
<p>RARIEDANG- CDF/OAC/2023 - 24 VOL 1</p>	<p>Missing Acknowledgment Letters for Bursary Payments.</p> <p>The Statement of Receipts and Payments for the year ending 30th June 2024, as disclosed in Note 8 to the financial statements, reports a total of Kshs. 70,816,592 in Other Grants and Transfers. This amount includes allocations for bursaries to secondary schools, tertiary institutions, and special schools, totaling Kshs. 35,662,500, Kshs. 13,026,300, and Kshs. 882,000, respectively.</p> <p>However, upon reviewing a sample of 45 institutions, it was noted that only 22 acknowledgment letters were provided</p>	<p>Bursary payments to schools and other institutions are usually delivered to the institutions by individual beneficiaries, Posta parcel delivery services as contracted, central collection of cheques by Principals of institutions from within the Constituency and other cheques being delivered by office staff within the County and neighboring Counties. From the acknowledgments received we can proudly say that there were 92% receipts with others still being awaited as most institutions delay to send acknowledgments to the office.</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>

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	<p>out of 45. Furthermore, 5 instances of discrepancies were observed in the cheque details: the cheque numbers quoted on the acknowledgment letters differed from those recorded in the supporting ledgers, as detailed in Appendix 1</p>	<p>The sampled acknowledgments have been attached with explanations in the schedules below:</p> <p>We have attached additional acknowledgements received from various institutions also for your information showing positive responses from various institutions.</p>		
<p>RARIEDA/NG-CDF/OAG/2023 - 24 VOL 1</p>	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects a final receipt budget and actual Receipt on a comparable basis of Kshs. 255,308,359 and Kshs. 184,805,700 respectively resulting to underfunding of Kshs. 70,502,659 or approximately 28% of the budget. Similarly, the Rarieda NG-CDF spent Kshs. 172,138,487 against an approved expenditure budget of Kshs. 255,520,359 resulting to underperformance of Kshs. 83,381,876 or approximately 33 % of the budget</p>	<p>The statement of comparison of budget and actual amounts reflects a final budget and actual Receipt on a comparable basis of Kshs. 255,308,359 and Kshs. 184,805,700 respectively resulting to underfunding of Kshs. 70,502,659. This was as a result of delayed disbursement of funds from the National Treasury and onwards disbursement to the Constituencies in order to execute the approved projects.</p> <p>With the current economic recovery in the whole country it is believed that the National Treasury will onwards release fund to various Constituencies hence budgetary performance will improve and projects executed as per approved budget.</p>	<p>Submitted to Office of the Auditor General for review</p>	<p>12/07/2025</p>

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		<p>I wish to thank your office for the guidance and advice which always has been instrumental in helping to comply with all relevant laws and regulations and its internal controls, risk management and governance systems are properly designed and work effectively. Further guidance to adherence with Public Sector Accounting Standards and Public Finance Management Act ,2012 and the National Government Constituencies Development Fund Act,2015.</p>		
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CPA Kennedy Chacha
Fund Account Manager.