

REPUBLIC OF KENYA




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REPORT

OF

THE AUDITOR-GENERAL

	
THE NATIONAL ASSEMBLY	
REPORTERS LAID	
DATE: 05 MAR 2025	
DAY: Wednesday	
TABLED BY:	Hon. Owen Bayigira
CLERK-AT THE-TABLE:	Deputy Majority Leader Esther Njiriga

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

RARIEDA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution.
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution.
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution.

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- 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.
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Kennedy Chacha
2.	National Sub-County Accountant	David Festo Oyolo
3.	Chairman NGCDFC	Dr. Michael O. Hamisi
4.	Member NGCDFC	Emma Atieno Otieno

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Rarieda Constituency Headquarters

P.O. Box 121-40611

Nyilima

The office is situated at District Headquarters in Aram

(f) NGCDF Rarieda Constituency Contacts

Telephone: (254) 726486916, (254) 733486916

E-mail: cdfarieda@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF Rarieda Constituency Bankers

1. Bank A. (Operations Account). *Cooperative Bank of Kenya Limited*

Branch: Bondo

Account Number: 01141295597000

P.O. Box 380-40601, Bondo

2. Bank B. (Deposit account). *Cooperative Bank of Kenya*

Branch: Bondo

Account Number: 01100899290001

P.O. Box 380-40601, Bondo

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDFC Chairman's Report



Financial Year 2023/2024 is epochal as it marks the 21st 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.

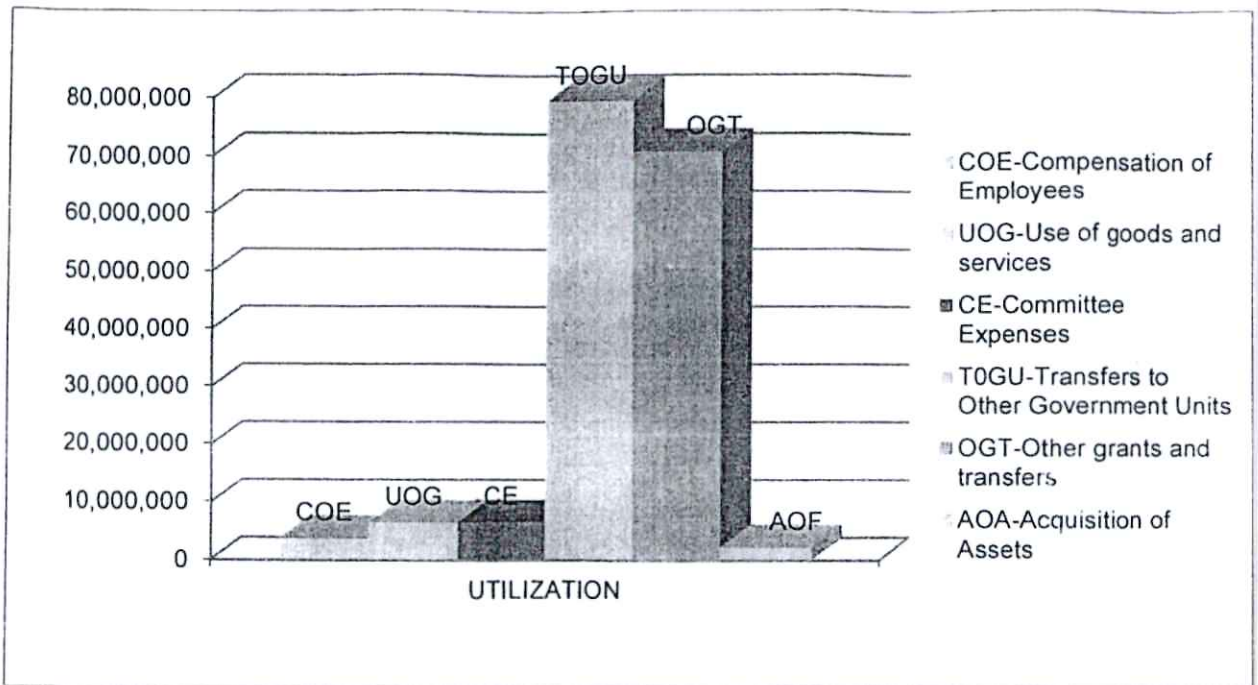
In this Financial Year (2023/2024) the approved budget for the Rarieda NG-CDF was Ksh. 190,996,443 of which NG-CDF Board disbursed Ksh.130,000,000 (68.0%) of the total approved budget for the financial year to the constituency. By the end of the financial year the Board had not disbursed Kshs. 60,996,443 (32%) to the constituency due for the financial year Further the Board Disbursed Kshs 48,581,387 meant for the previous financial years.

a) Allocation to Projects

During the year, the constituency actual receipt stood at Ksh 185,017,700 with Ksh 130,000,000 from original budget, Ksh 6,224,313 from opening balance, Ksh 48,581,387 from previous year's outstanding disbursements and Ksh 212,000 from appropriation in aid.

b) Utilization of Funds

Utilization of funds stood at 70% from 65.4% the previous year a 4.6% increase. The Increase 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;



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.

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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 proposal 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 PMC's through the traditional approach of organizing training sessions for them. Intensifying Monitoring and Evaluation (M&E) exercises will also help to streamline their operations.

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

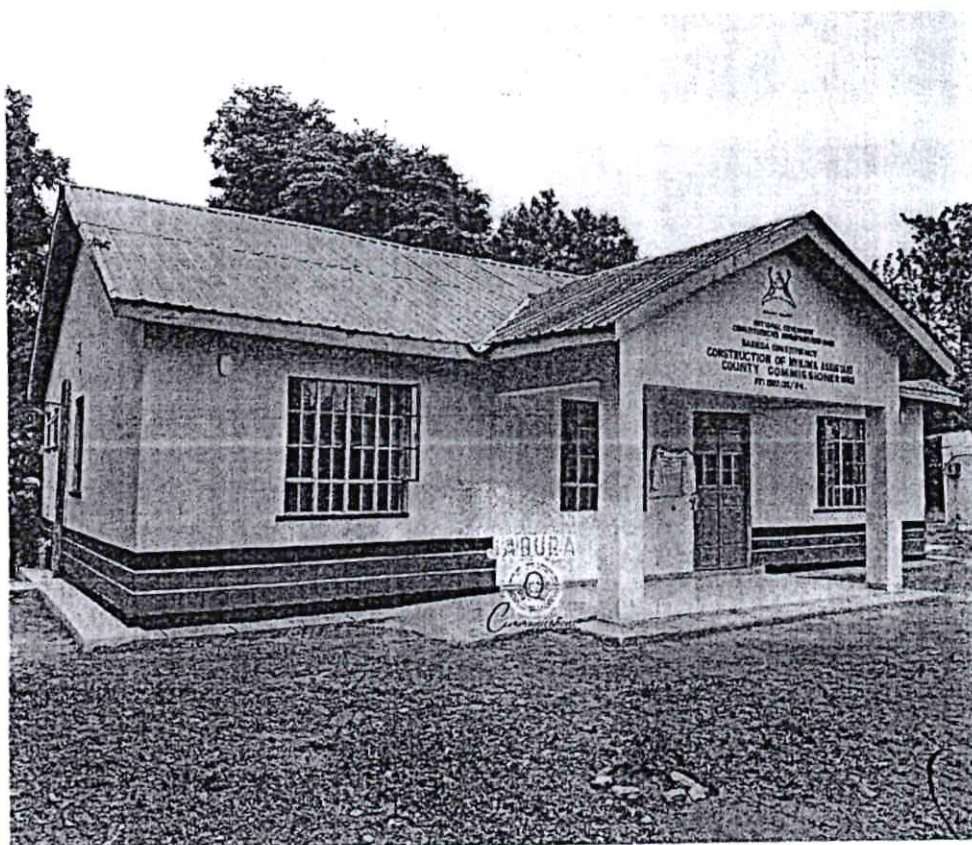


Figure 1: Construction of Nyilima Assistant County Commissioner's Office



Figure 2 Construction of Administration Block at Mahaya Secondary School



Figure 3: Hon. Member of Parliament commissioning the Completion of Administration Block at Mahaya Secondary school

The persons appointed are drawn from different groupings as follows:

- Male Adult- Michael Omino Hamisi -Chairman
- Male youth — Henry Ouma Opiyo - Member
- Female adult Jane Odera Asembo- Member
- Female youth -Mary Sheryl Okome - Member
- PWD REP-- Absalom Okode Awino -secretary
- CO-opted Member- William Odongo - Member
- Nominee of constituency Office- Emma Atieno Otieno- Member
- Nominee of constituency Office-- Leonard Maranda - 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.

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted in 29th November 2022 and the first meeting was held in 12th July 2023

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	Identify and develop sports talent at the County level. Develop and manage county sports facilities. Facilitate preparations and participation of inter and intra sports. Raise resources for sports development at county level.			various economic activities. Out of all these groups 22% are involved in sports
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 destroyed by heavy down pour
Others (Specify)				

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		secondary schools and tertiary institutions	secondary, and tertiary institutions number of bursary's beneficiaries at all levels	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 29No. doors pit latrine to completion.
Sports	Establish and manage sports academies.	Promote talent development	Sports Tournament	There are 764 registered youth groups involved in

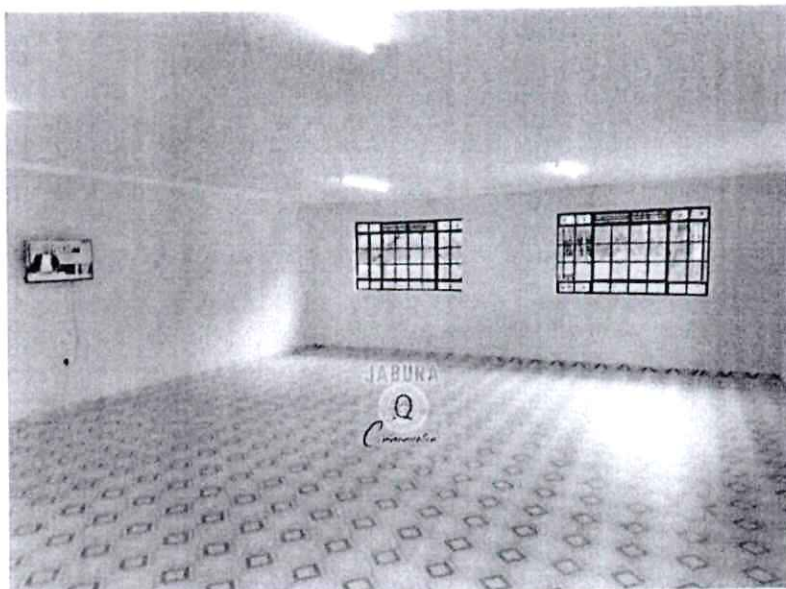


Figure 4: Inside view of the Administration Block at Mahaya Secondary School



Figure 5: Construction of Science laboratory at St. Sylvesters Girls Secondary School-Madiany



Figure 6: Completion of Construction of Dormitory block at Rageng'ni Girls High School



Figure 7: Completion of Construction of one classroom at Rageng'ni Girls High School



Figure 8: Rarieda Constituency Member of Parliament, Assistant County Commissioner, OCPD and Sub County Commander during commissioning of completion of 3 roomed office at the South Asembo Chief's Office



Figure 9: Completion of Construction of laboratory at Tanga Mixed Secondary School

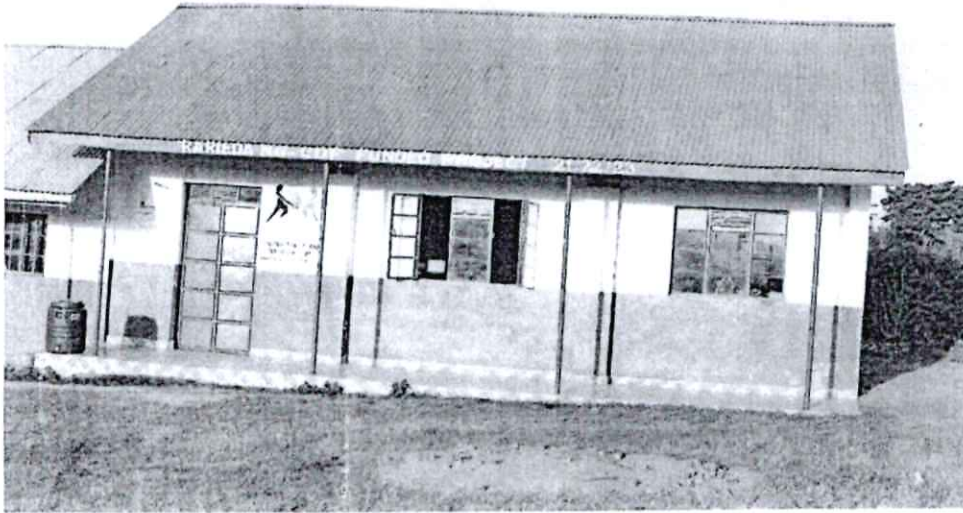


Figure 10: Completion of Construction of one classroom at Kakremba Primary School



Figure 11: Member of Parliament, Hon. Dr. Otiende Amollo, Rarieda Constituency Fund Account Manager, Principals and Students during bursary issuance at The Kisumu National Polytechnic- Nyakongo Campus

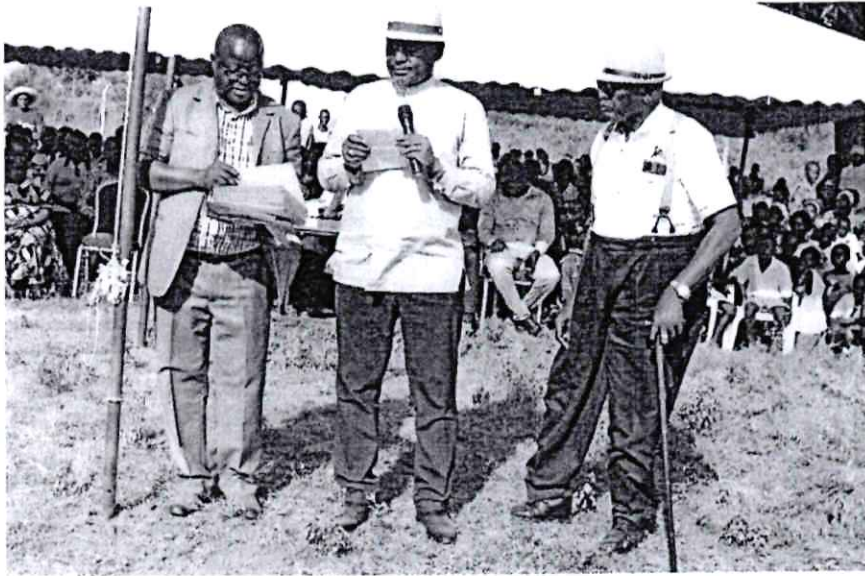


Figure 12: Fund Account Manager, Member of Parliament Hon. Dr. Otiende Amollo and NG-CDFC member during project cheques issuance.



Figure 13: Fund Account Manager and the NG-CDFC Staff while on training at Eldoret- Starbucks Hotel (Nyanza Region NG-CDFC staff and technical department heads training)



Figure 14: The NG-CDFC Chairman and The Constituency Manager while on training in Nakuru- The Ole-Ken Hotel (Nyanza Region NG-CDFC, Constituency office manager and drivers training)

Emerging Issues

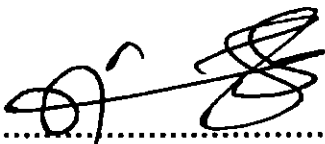
Owing to increased enrolment in secondary schools occasioned by government policies of 100% transition, there has been increased demand for bursary support in learning institutions and also need for construction of infrastructure development in the constituency.

Challenges

- Inadequate allocation of funds to projects hence non-compliance to the NG-CDF guidelines
- Lack of constituency vehicle hence motor running cost is high due to hire of motor vehicles for office operations.
- Delayed disbursements of funds from the board hence delayed project implementation by the project management committee

Way forward

- The NG-CDFC proposed to allocate maximum percentage of funds to all sectors e.g education bursary to meet maximum number of applicants/beneficiaries
- Purchase of constituency vehicle in procurement process for the constituency which help operations within the constituency.
- The NG-CDF Board urged hasten the disbursement of funds upon release from the National Treasury.



.....
Name: Dr. Michael O. Hamisi
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

Introduction

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

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

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

Progress on the attainment of Strategic development objectives

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

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	number of usable physical infrastructure build in primary,	In FY 2023/2024 - we have renovated (32) classrooms, constructed (18) classrooms. (3)

- 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 2022-2023 the NG-CDF Board organized an induction and training for the gazetted National Government Constituency Development Fund Committee members in Nakuru from 10th June, 2024 to 14th June, 2024.

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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 OF ATTENDANCE	DESIGNATION	12/07/2023	04/08/2023	05/09/2023	06/11/2023	24/11/2023	08/01/2024	15/01/2024	12/02/2024	04/03/2024	16/04/2024	23/05/2024
Kennedy Chacha	F.A.M	√	√	√	√	√	√	√	√	√	√	√
Jane Asembo	Member	√	√	√	√	√	√	√	√	√	√	√
Emma Otieno	Member	√	√	√	√	√	√	√	√	√	√	√
William Odongo	Member	√	√	√	√	√	√	√	√	√	√	√
Leonard Maranda	Member	√	√	√	√	√	√	√	√	√	√	√
Absalom Okode	Member	√	√	√	√	√	√	√	√	√	√	√
Henry Opiyo	Member	√	√	√	√	√	√	√	√	√	√	√
Michael Omino Hamisi	Chairman	√	√	√	√	√	√	√	√	√	√	√
Felix Ingasia	ACC	√	√	√	√	√	√	√	√			
Wesley Towett	ACC									√	√	√
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 2023-2024 members were paid allowances totalling to Kshs. 5,001,250.00.

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 and for any payment to be made, a meeting

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		<p>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>

6. Environmental and Sustainability Reporting

Rarieda NG-CDF exists to transform lives. Rarieda strives to promote maintenance and conservation of clean environment. Being in the lake region, they have been challenges of black cotton soil in most parts of the constituency which renders pit latrine and toilets to sink hence calls for intervention by the NG-CDFC. Equally supply and delivery of water tanks to school for water collection and storage for use has been our priority. We also do environmental conservation by tree planting in various schools as a government measure.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Rarieda Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental performance

- During the financial year the Constituency supported 9 schools in tree planting exercise with allocation of Ksh 200,000 per school for environmental sustainability as guided by the board. This is projected to increase in the next financial year as most institutions will have been fenced to avoid trespass by animals.
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF has been done in the Constituency where information to the public was delivered during Public participation and Public barazas by Deputy County Commissioner and NG-CDF Team.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters in the Financial year. The Constituency organised local team both football, Valley ball and netball games which were done from locational level and a team was selected to play for Siaya County NG-CDF Tournament organised by Nyanza Region team. This saw inter County games for Nyanza being played at Kisumu in November 2023.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Rarieda constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Rarieda Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

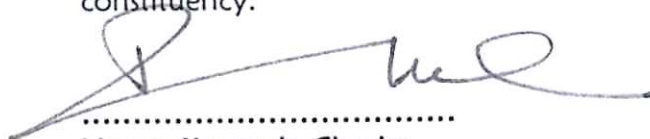
Rarieda Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both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

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

Public Awareness

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

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



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

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

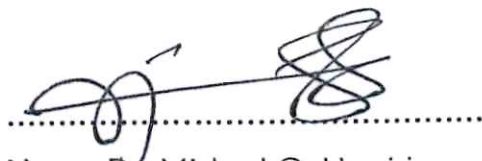
The Accounting Officer in charge of the NGCDF-Rarieda Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, 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.

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

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.

Approval of the financial statements

The NGCDF- Rarieda Constituency financial statements were approved and signed by the Accounting Officer on11.09..... 2024.

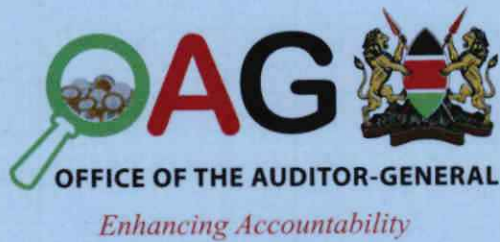


Name: Dr. Michael O. Hamisi
Chairman – NGCDF Committee



Name: Kennedy Chacha
Fund Account Manager

REPUBLIC OF KENYA



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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - RARIEDA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; 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 financial statements of National Government Constituency Development Fund - Rarieda Constituency set out on pages 1 to 38, which

Report of the Auditor-General on National Government Constituency Development Fund - Rarieda Constituency for the year ended 30 June, 2024

comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Rarieda NGCDFas at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act 2015.

Basis for Qualified Opinion

1. Inaccuracies and Presentation and Disclosures of the Financial Statements

Review of the financial statements revealed the below audit anomalies;

- i. The statement of receipts and payments reflects an amount of Kshs.70,816,592 relating to other grants and transfers, which as disclosed in Note 7 to the financial statements includes an amount of Kshs.35,662,500 relating to bursaries to secondary schools. However, the supporting ledger provided for audit reflects an amount of Kshs.36,662,500 resulting to an unexplained variance of Kshs.1,000,000.
- ii. The Notes to the financial statements indicated on the face of the financial statements do not reconcile with the specific note numbers. 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.
- iii. The statement of cash flows reflects an amount of Kshs.714,967 reported as decrease/ increase in accounts receivables while it should be increase in accounts payable
- iv. Incorrect opening balances as shown in the table below;

Note 19.3- Unutilized funds		
Items	Financial statement opening balance Kshs	Audited 2022/2023 balance Kshs
Amounts due to other Government entities	36,310,040	37,300,040
Amounts due to other grants and other transfers	10,918,741	10,228,742
Acquisition of assets	5,123,036	5,382,035
Funds pending approval	11,556,216	11,506,216
Unallocated funds	50,000	0

In the circumstances, the financial statements failed to comply with the requirements of the IPSAS and Public Sector Accounting Standards Board requirements.

2. Lack of Ownership Documents for 15 Acres of Land

The statement of receipts and payments and as disclosed in Note 7 to financial statements 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 the amount is Kshs.3,538,090 which was paid to a contractor for fencing and construction works at Rarieda Science Teachers Training College. However, as reported in the prior year audit, the details of purchase of fifteen (15) acres of land and title deed for the land was not provided for verification.

In the circumstances, the accuracy and completeness of the transfers to other government units amount of Kshs.79,635,325 could not be confirmed.

3. Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 6 reflects use of goods and services amount of Kshs.6,515,749. Included in this amount is Kshs.1,825,580 which in turn includes expenditure of Kshs.280,000 on catering services. Vital documents such as invoice and local service order were not provided casting doubt on the authenticity of the payment.

In the circumstances, the completeness of expenses under catering services amounting to Kshs.1,825,580 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituency 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 summary statement of appropriation for the year ended 30 June, 2024 reflects final budget for Transfers from NG-CDF Board at Kshs.255,308,359 against actual amount received of Kshs.184,805,700 resulting to underfunding of Kshs.70,502,659 (28%) which may have adverse effect on the implementation of the planned activities and projects for the year ended 30 June, 2024. It is also noted that the final budget total payments was Kshs.255,520,359 against actual expenditure of Kshs.172,138,483 resulting to under absorption of budget by Kshs.83,381,876.

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 matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2024.

Other Information

Conclusion

Management is responsible for the Other Information set out on page iii to xxiii which comprise of Key Constituency Information and Management, NG-CDFC 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.

Basis for Conclusion

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.

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 effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Incomplete Projects in Transfers in Primary Schools

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units of Kshs.79,635,323 which includes Kshs.40,172,598 transferred to primary schools. Review of the project's files and audit field inspection of the projects revealed the following:

1.1 Aduoyo Primary School -Delay in project completion

According to the code list provided, an amount of Kshs.2,800,000 was allocated and transferred to Aduoyo Primary School for the construction and completion of two classrooms. On 12 July, 2024, a contract was signed between Aduoyo Primary School and a construction company at a contract sum of Kshs.2,596,360. The contract document stated that the works were to commence immediately and were to take sixty days, making the completion period to be on 12 September, 2024. However, two months after the expected completion date, the work was still in progress at about 65%. No reason was given for the delay in project completion.

1.2 Pala Kobong Primary School

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 Payment Voucher number 397 in June, 2024 but the cheque remained unrepresented implying the project has not commenced as at the time of audit in November, 2024. No reason plausible reason was given for failure to commence construction of the classroom.

1.3 Ramba Primary School- Poor Workmanship

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. On 30 August, 2023, a contract was signed between Ramba Primary School and a local construction company at a contract sum of Kshs 3,595,475. Review of the inspection and

acceptance report dated 31 October, 2023 revealed that the project was 100% completed and the workmanship was considered satisfactory by the PMC.

However, during physical verification on 15 November, 2024, it was noted an extensive wall damage on almost all walls, both the interior and exterior and some of the tiles were already chipped off. Additionally, it was noted that the project is indicated as 100% completed, but certificate of practical completion was not provided for verification.

1.4 Mumbo Primary School

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. On 15 August, 2024, a contract was signed between Mumbo Primary School and a local construction company at a contract sum of Kshs.1,295,897. The project was to take sixty days, and so the completion date was expected to be on 15 October, 2024. Review of the inspection and acceptance report dated 8 November, 2024 revealed that the project was 100% completed and the workmanship was considered satisfactory. However, during physical verification on 15 November, 2024, it was noted that although the project is substantially completed it is yet to be handed over for use. Additionally, it was 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.

In the above circumstances, the residents may not obtain the expected benefits from the primary school projects because of the delays in project completion and poor workmanship

2. Transfers to Tertiary Institutions

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

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfer to other government units of Kshs.79,635,323 out of which Kshs.8,415,277 relates to transfer to tertiary institutions. The amount includes Kshs.3,538,090 paid to a construction company towards the proposed fencing works, installation of gates and construction of 2 number sentry box at Rarieda Science Teachers Training College.

The Kshs.8,162,799 project contract signed in the financial year 2021/2022 was expected to take a period of ninety days as certified by the Project Manager. However, it was noted during the physical inspection on 15 November, 2024 that the project had not been completed and no letters of extension of time was provided for audit review. 1 No Sentry Box was done up to roofing, including fascia boards, steel door and steel windows. However, internal and external finishes are yet to be done. Further, cracks were noted on the walls. 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

In addition, the tender was irregularly awarded through Request for Quotation (RFQ) which is against the maximum level of expenditure of Kshs.5,000,000 allowed for use in this method as provided in the second schedule. No reason was provided for failure to use open tender which is the most preferred method.

In the circumstances, the project was behind schedule and risk of cost overruns as a result of inflation and the award through RFQ was in breach of the law.

2.2 Failure to Construct to Completion of a 50 Pax Students' Workshop

Included in Note 7 to the financial statement is an amount of Kshs.1,500,000 transferred to the Kisumu National Polytechnic- Rarieda Campus as per the PV No. 41 dated 25 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

Delayed commencement of the project may deny the residents the benefit of using the project

3. Security and Emergency Projects

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:

- 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
- 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, totaling 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
- 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 of the walls.

In the circumstances, the premature deterioration of construction works raises concerns about the quality of materials and skilled labor, potentially leading to lack of value for public resources employed.

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(s) of the matter(s) 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

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, Management was in breach of the law.

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 for 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 IFPP 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

30 December, 2024

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

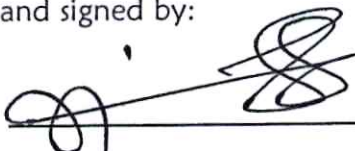
9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	178,581,387	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	212,000	50,000
Total Receipts		178,793,387	87,050,000
Payments			
Compensation of Employees	4	3,753,879	3,507,545
Committee expenses	5	6,251,550	5,535,263
Use of Goods and Services	6	6,515,749	6,565,109
Transfers to Other Government Units	7	79,635,323	27,717,208
Other Grants and Transfers	8	70,816,592	45,719,901
Acquisition of Assets	9	2,249,679	259,000
Other Payments	10	2,915,710	-
Total Payments		172,138,483	89,304,026
Surplus/(Deficit)		6,654,904	(2,254,026)


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

The Constituency financial statements were approved by the NGCDFC on 11.05.2024

and signed by:



Chairman NG-CDF
Committee
Name: Dr. Michael Hamisi



Fund Accountant Manager
Name: Kennedy Chacha



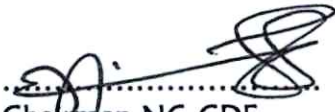
National Sub-County
Accountant
Name: David Festo Oyolo

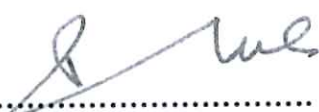
National Government Constituencies Development Fund (NGCDF)
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10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	13,594,184	6,224,313
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		13,594,184	6,224,313
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		13,594,184	6,224,313
Financial Liabilities			
Accounts Payable			
Retention	13	34,839	-
Gratuity	14	680,128	-
Total Financial Liabilities (B)		714,967	-
Net Financial Assets (A-B)		12,879,217	6,224,313
Represented By			
Fund Balance B/Fwd	15	6,224,313	8,478,339
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		6,654,904	(2,254,026)
Net Financial Position		12,879,217	6,224,313

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 11.09.2024 and signed by:


 Chairman NG-CDF
 Committee
 Name: Dr. Michael Hamisi


 Fund Account Manager
 Name: Kennedy Chacha


 National Sub-County
 Accountant
 Name: David Festo Oyolo

National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	178,581,387	87,000,000
Other Receipts	3	212,000	50,000
Total Receipts		178,793,387	87,050,000
Payments			
Compensation of Employees	4	3,753,879	3,507,545
Committee Expenses	5	6,251,550	5,535,263
Use of Goods and Services	6	6,515,749	6,565,109
Transfers to Other Government Units	7	79,635,323	27,717,208
Other Grants and Transfers	8	70,816,592	45,719,901
Other Payments	10	2,915,710	-
Total Payments		169,888,804	89,045,026
Total Receipts Less Total Payments		8,904,583	-1,995,026
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	714,967	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		9,619,550	(1,995,026)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,249,679)	(259,000)
Net Cash Flows from Investing Activities		(2,249,679)	(259,000)
Net Increase in Cash & Cash Equivalents		7,369,871	(2,254,026)
Cash & Cash Equivalent at Start of the Year	11	6,224,313	8,478,339
Cash & Cash Equivalent at End of the Year	11	13,594,184	6,224,313

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12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	190,996,443	6,224,313	58,087,603	255,308,359	184,805,700	70,502,659	72.4%
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts		212,000		212,000	212,000	-	100.0%
Totals	190,996,443	6,436,313	58,087,603	255,520,359	185,017,700	70,502,659	72.4%
Payments							
Compensation of Employees	4,315,253	-	-	4,315,253	3,753,879	561,374	87.0%
Committee Expenses	2,545,356	2,433,138	-	4,978,494	6,251,550	(1,273,056)	
Use of Goods and Services	8,908,371	(247,182)	-	8,661,189	6,515,749	2,145,440	75.2%
Transfers to Other Government Units	91,869,413	3,006,916	33,105,463	127,981,792	79,635,323	48,346,469	62.2%
Other Grants and Transfers	67,280,091	628,127	10,956,205	78,864,423	70,816,592	8,047,830	89.8%
Acquisition of Assets	1,877,959	403,314	1,019,720	3,300,993	2,249,679	1,051,314	68.2%
Other Payments	-	-	3,500,000	3,500,000	2,915,710	584,290	83.3%
Funds Pending Approval**	14,200,000	212,000	9,506,216	23,918,216	-	23,918,216	
Totals	190,996,443	6,436,313	58,087,603	255,520,359	172,138,483	83,381,876	67.4%

Part of the revenue item is Ksh 212,000 that was realised from sale of tenders which form part of AIA

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- (a) During the year the Fund experiencing under-utilization of below 90% due to the following reasons
- i. Compensation of employees (87.0%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year.
 - ii. Transfers to other government units (62.2%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year
 - iii. Use of Goods and Services (75.2%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year.
 - iv. Other Payments (83.3%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year
 - v All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2022/2023, disbursement for previous years and AIA from sale of tender documents.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	73,875,660
Less undisbursed funds receivable from the Board as at 30 th June 2024	60,996,443
	12,879,217
Increase/(decrease) Accounts payable	714967
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	13,594,184

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,315,253	-		4,315,253	3,753,879	561,374
1.2 Committee allowances	1,328,000	1,797,775		3,125,775	3,125,775	-
1.3 Use of goods and services	4,878,456	(609,832)		4,268,624	2,318,806	1,949,817
Sub-total	10,521,709	1,187,943	-	11,709,652	9,198,460	2,511,191
2.0 Monitoring and evaluation						
2.1 Capacity building	1,584,000	362,650		1,946,650	1,946,650	-
2.2 Committee allowances	1,217,356	635,363		1,852,719	3,125,775	(1,273,056)
2.3 Use of goods and services	2,445,915	-		2,445,915	2,250,293	195,622
Sub-total	5,247,271	998,013	-	6,245,284	7,322,718	(1,077,434)

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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
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1				-		-
				-		-
				-		-
4.0 Emergency				-		-
4.1 Primary Schools	9,229,569	312,777		9,542,346	7,314,414	2,227,932
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
Sub-total	9,229,569	312,777	-	9,542,346	7,314,414	2,227,932
5.0 Bursary and Social						

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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
Security				-		-
5.1 Primary Schools	890,453	-		890,453	882,000	8,453
5.2 Secondary Schools	35,724,670	200,000	1,700,960	37,625,630	36,662,500	963,130
5.3 Tertiary Institutions	14,050,000	(793,550)	1,000,000.00	14,256,450	13,026,300	1,230,150
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	50,665,123	(593,550)	2,700,960	52,772,533	50,570,800	2,201,733
6.0 Sports				-		-
6.1		148,900	1,200,000.00	1,348,900	1,298,410	50,490
6.2				-		-
Sub-total	-	148,900	1,200,000	1,348,900	1,298,410	50,490

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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
7.0 Environment						
Kokise Mixed Secondary School	200,000			200,000		200,000
Tanga Primary School	200,000			200,000		200,000
Kaunje Primary School	200,000			200,000		200,000
Got Korwa Primary School	200,000			200,000		200,000
Kasiri Primary School	200,000			200,000		200,000
Okela Primary School	200,000			200,000		200,000
Manera Primary School	200,000			200,000		200,000
Rachar Primary School	200,000			200,000		200,000
Ong'ielo Primary School	200,000			200,000		200,000
Ragengni girls High School	-		852,332	852,332	852,332	0
Rarieda Technical Training	-		300,000.00	300,000	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
Institute						
Malanga Primary School	-		150,000.00	150,000	150,000	-
Komollo Primary School	-		150,000.00	150,000	150,000	-
St. Philips Wera Primary School	-		150,000.00	150,000	150,000	-
Kokise Primary School	-		150,000.00	150,000	150,000	-
Lwala Rahongo Primary School	-		150,000.00	150,000	150,000	-
Gangu Primary School	-		150,000.00	150,000	150,000	-
Wambisa Primary School	-		150,000.00	150,000	150,000	-
Nyaondo Primary School	-		150,000.00	150,000	150,000	-
Kamalumbe Primary School	-		150,000.00	150,000	127,216	22,784
Sub-total	1,800,000	-	2,502,332	4,302,332	2,479,548	1,822,784
8.0 Primary Schools						

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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
Projects (List all the Projects)				-		-
Osewre Primary School	5,600,000			5,600,000	5,600,000	-
Ochieng'a Primary School:	3,000,000			3,000,000		3,000,000
Lweya Primary School	4,200,000			4,200,000		4,200,000
Ong'ielo Primary School	4,200,000			4,200,000		4,200,000
Gagra Primary School	4,200,000			4,200,000		4,200,000
St Lazarus Primary School	1,600,000			1,600,000	1,400,000	200,000
Rageng'ni Primary School	1,600,000			1,600,000	1,400,000	200,000
Kamalumbe Primary School	1,600,000			1,600,000	1,400,000	200,000
Mumbo Primary School	1,400,000			1,400,000	1,400,000	-
Got Korwa Primary School	1,400,000			1,400,000	1,400,000	-

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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
Maugo Primary School	600,000			600,000	600,000	-
Nyakongo Junior Secondary School	1,400,000			1,400,000	1,300,000	100,000
Rambira Junior Secondary School	1,400,000			1,400,000	1,300,000	100,000
Aduoyo Junior Secondary School	2,800,000			2,800,000	2,600,000	200,000
Alara Junior Secondary School	2,917,317			2,917,317		2,917,317
Lwak Junior Secondary School	4,200,000			4,200,000	4,200,000	-
Luoro Junior Secondary School	2,917,317			2,917,317		2,917,317
Dagamooyo primary School	1,400,000			1,400,000	1,300,000	100,000
Mirau Junior Secondary School	1,400,000			1,400,000		1,400,000
Malanga Junior Secondary School	1,517,317			1,517,317		1,517,317
St. Lazarus Junior Secondary School	2,800,000			2,800,000		2,800,000

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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
Nyamboyo Junior Secondary School	1,517,316			1,517,316		1,517,316
Kiswaro Junior Secondary School	2,800,000			2,800,000		2,800,000
Pala Kobong Primary School	1,000,000		5,000,000	6,000,000	6,000,000	-
Nyangoye Junior Secondary School	1,400,000	-	-	1,400,000		1,400,000
St Nicholas Kaonje Junior Secondary School	1,400,000			1,400,000		1,400,000
Kawamangaria Primary School	-		2,400,000	2,400,000	2,400,000	-
Ramba Primary School	-		3,600,000	3,600,000	3,600,000	-
Ruma Primary School	-		1,250,000	1,250,000	1,250,000	-
Kahoya Primary School	-		70,000	70,000		70,000
Obaga Primary School	-		53,600	53,600	53,600	-
Kayundi Primary School	-		557,405	557,405	557,405	-

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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
Kakremba Primary School	-		71,464	71,464	71,464	-
Kawino Primary School	-	21,298	979,802	1,001,100	979,802	21,298
Kolo Primary School	-		137,928	137,928	53,597	84,331
Tanga Primary School	-		6,717	6,717		6,717
St. Philips Wera Primary School	-		20,260	20,260		20,260
Sangla Primary School	-		304	304		304
Kokise Primary School	-	150,000		150,000	100,000	50,000
Ruma Primary School	-		1,206,730	1,206,730	1,206,730	-
Sub-total	60,269,266	171,298	15,354,210	75,794,774	40,172,598	35,622,176
9.0 Secondary Schools Projects (List all the Projects)						
Mirando Ongalo	2,173,730			2,173,730	2,173,730	-

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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
Secondary School						
St. John's Oboch Secondary School	2,063,920			2,063,920	2,063,920	-
Rambugu Secondary School	2,517,777			2,517,777	2,517,776	1
Saradidi Mixed Secondary School	2,208,894			2,208,894	2,208,894	-
St. Roberts Ndigwa Secondary School	2,208,894	614,814		2,823,708	2,808,894	14,814
Migowa Mixed Secondary School	3,412,405		1,300,000	4,712,405	4,712,405	-
Mahaya Secondary School	1,464,527		1,667,221	3,131,748	3,131,748	-
Ruma Secondary School	1,300,000			1,300,000	1,150,000	150,000
Ramogi Achieng Oneko Secondary School	3,600,000			3,600,000		3,600,000
D O Makasembo Secondary School	2,000,000		6,784	2,006,784	2,000,000	6,784
Rarieda Secondary School			2,000,000	2,000,000	2,000,000	-

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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
Nyagoko Secondary School	600,000			600,000	600,000	-
Eng Gumbo Rambira Secondary School	1,000,000			1,000,000	1,000,000	-
Nyabera Secondary School	-		119,790	119,790		119,790
Tanga Mixed Secondary school	-		1,400,000	1,400,000	1,400,000	-
Wangarot Secondary School	-		421,470	421,470	421,470	-
St. Anthony Pala Kobong Secondary School	-	350,702		350,702	350,000	702
Lieta Secondary school	-		6,040	6,040		6,040
Siger Secondary School	-		9,998	9,998		9,998
St Mathews Ochienga Secondary School	-		-	-		-
St. Nicholas Boi Secondary school	-		2,631	2,631		2,631
St Marys Lwak Girls High 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
St. Sylvesters Madiany Girls Secondary School	-		449,718	449,718	449,718	-
Nyakongo Girls Secondary School	-		200,000	200,000	200,000	-
Rangengni Girls High School	250,000		1,408,893	1,658,893	1,658,893	-
Sub-total	24,800,147	965,516	9,192,545	34,958,208	31,047,448	3,910,760
10.0 Tertiary institutions Projects (List all the Projects)						
Rarieda Science Teachers Training College	5,600,000	1,420,000	4,462,800	11,482,800	5,102,267	6,380,533
Kenya Medical Training College-Rarieda	600,000	390,000		990,000	117,000	873,000
Rarieda Technical Training Institute	600,000	60,102	2,595,909	3,256,011	3,196,010	60,001
The Kisumu National Polytechnic	-		1,500,000	1,500,000		1,500,000
Sub-total	6,800,000	1,870,102	8,558,709	17,228,811	8,415,277	8,813,534

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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
11.0 Security Projects						
West Katwenga Chief's Office	600,000		284,400	884,400	284,400	600,000
South Uyoma Chief's Office	450,000			450,000	450,000	-
Ochienga Assistant Chief's Office	1,000,000			1,000,000	1,000,000	-
Owimbi Administration Police			5,228.60	5,229		5,229
Nyilima Assistant County Commissioner's Office	2,815,462		1,645,280	4,460,742	4,220,241	240,501
Naya Assistant Chiefs Office	719,937		1,000,000	1,719,937	1,700,000	19,937
South Asembo Chiefs Office			189,779.00	189,779	189,779	-
Ndori Police Station		500,000	320,170	820,170	-	820,170
Asembo Bay Chiefs Office			1,000,000	1,000,000	1,000,000	-
Rarieda Deputy Commissioner		260,000	100,000	360,000	309,000	51,000

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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
West Asembo Chiefs Office			8,053.00	8,053		8,053
Sub-total	5,585,399	760,000	4,552,911	10,898,310	9,153,420	1,744,890
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
Extention of existing NG-CDFC Boardroom	897,961	403,314	1,019,720	2,320,995	1,889,679	431,316
Construction of storm water trench drainage system	349,998			349,998	-	349,998
Purchase of 4 steel filling cabinets	630,000			630,000	360,000	270,000
Sub-total	1,877,959	403,314	1,019,720	3,300,993	2,249,679	1,051,314
13.0 Others						
13.1 Strategic Plan			3,500,000	3,500,000	2,915,710	584,290
13.2 Innovation Hub				-		-

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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
Sub-Total	-		3,500,000	3,500,000	2,915,710	584,290
Funds pending approval**	14,200,000	212,000	9,506,216	23,918,216	-	23,918,216
Sub-total	14,200,000	212,000	9,506,216	23,918,216	-	23,918,216
Total	190,996,443	6,436,313	58,087,603	255,520,359	172,138,483	83,381,876

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

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Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

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Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B 214409	46,581,387	
AIE NO. B 233591	2,000,000	
AIE NO. B 225200	30,000,000	
AIE NO. B 226197	30,000,000	
AIE NO. B 233732	30,000,000	
AIE NO. B 214904	40,000,000	
AIE NO. B 185232		7,000,000
AIE NO. B 185406		6,000,000
AIE NO. B 185763		15,000,000
AIE NO. B 205580		12,000,000
AIE NO. B 206083		5,000,000
AIE NO. B 205875		12,000,000
AIE NO. B 207997		15,000,000
AIE NO. B 207638		15,000,000
TOTAL	178,581,387	87,000,000

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	212,000	50,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	-	-
Total	212,000	50,000

4. Compensation Of Employees

	2023-2024	2024-2025
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,533,885	2,815,505
Personal allowances paid as part of salary		
House Allowance	156,000	-
Transport Allowance	269,000	-
Leave allowance	-	-
Gratuity to contractual employees	680,128	643,200
Employer Contributions Compulsory national social security schemes	84,656	48,840
Employer Contributions Compulsory Housing levy	26,610	-
Employer contributions to National Industrial Training Authority	3,600	-
Total	3,753,879	3,507,545

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5. Committee Expenses

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	5,001,250	2,518,700
Other committee expenses	1,250,300	1,839,050
Sub total	6,251,550	4,357,750
B. Constituency Oversight Committee		
Allowances	-	1,177,513
Other committee expenses	-	-
Sub total	-	1,177,513
Total (A+B)	6,251,550	5,535,263

6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	10,000	52,000
Communication, supplies and services	327,950	404,989
Domestic travel and subsistence	656,900	507,000
Printing, advertising and information supplies & services	20,000	-
Rentals of produced assets	-	-
Training expenses	1,946,650	1,928,280
Hospitality supplies and services	119,320	271,685
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,825,580	784,224
Fuel, oil & lubricants	1,505,949	1,243,989
Bank Charges	75,900.37	-
Other operating expenses	-	1,084,100
Routine maintenance – vehicles and other transport equipment	-	252,842
Routine maintenance – other assets	27,500	36,000
Total	6,515,749	6,565,109

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7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	40,172,598	12,588,461
Transfers To Secondary Schools	31,047,448	11,440,747
Transfers To Tertiary Institutions	8,415,277	3,688,000
Total	79,635,323	27,717,208

Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	35,662,500	25,709,000
Bursary – tertiary institutions	13,026,300	9,261,000
Bursary – special schools	882,000.00	256,000
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	9,853,420	2,155,288
Sports projects	1,298,410	300,000
Environment projects	2,779,548	400,000
Emergency projects	7,314,414	7,638,613
Roads projects	-	-
Total	70,816,592	45,719,901

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8. Acquisition of Assets

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,249,679	-
Refurbishment of Buildings		259,000
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land		
Acquisition Intangible Assets	-	-
Total	2,249,679	259,000

9. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	2,915,710	-
ICT Hub	-	-
Others (<i>specify</i>)		-
Total	2,915,710	-

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10. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Cooperative Bank,A/C no.01141295597000 , Branch. Bondo (main account)	12,879,217	6,224,313
Cooperative Bank,A/C no.0110899290001 Branch . (deposit account)	714,967	-
	-	-
TOTAL	13,594,184	6,224,313
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
KENNEDY CHACHA	04/07/2023	194,800	194,800	-
KENNEDY CHACHA	26/07/2023	117,000	117,000	-
CHRISPINUS IBALAI	03/08/2023	130,000	130,000	-
VANESSA ADONGO	03/08/2023	100,000	100,000	-
VANESSA ADONGO	03/08/2023	256,000	256,000	-
KENNEDY CHACHA	25/08/2023	300,000	300,000	-
LINDA OGUTU	27/09/2023	40,000	40,000	-

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KENNEDY CHACHA	16/10/2023	300,000	300,000	-
KENNEDY CHACHA	31/10/2023	335,000	335,000	-
KENNEDY CHACHA	11/06/2023	356,000	356,000	-
DAVID OYOLO	26/02/2024	20,000	20,000	-
KENNEDY CHACHA	26/02/2024	99,200	99,200	-
KENNEDY CHACHA	19/03/2024	132,000	132,000	-
KENNEDY CHACHA	04/03/2024	65,600	65,600	-
KENNEDY CHACHA	17/04/2024	217,200	217,200	-
KENNEDY CHACHA	30/04/2024	48,900	48,900	-
KENNEDY CHACHA	30/04/2024	260,000	260,000	-
KENNEDY CHACHA	05/06/2024	399,600	399,600	-
KENNEDY CHACHA	05/06/2024	450,000	450,000	-
KENNEDY CHACHA	05/06/2024	445,000	445,000	-
KENNEDY CHACHA	26/06/2024	100,000	100,000	-
<i>Total</i>		4,366,300	4,366,300	-

12. Retention

	<i>2023/2024 FY</i>	<i>2022/2023 FY</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	34,839	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	34,839	-

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Retentions aging analysis.

	2023/2024	% of the total Retention	2022/2023	% of the total Retention
Under one year	34,839	100	0	#DIV/0!
1-2 years	0	0	0	#DIV/0!
2-3 years	0	0	0	#DIV/0!
Over 3 years	0	0	0	#DIV/0!
Total	34,839		0	#DIV/0!

13. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	680,128	643,200
Gratuity paid during the Year (C)	-	643,200
Closing Gratuity as at 30th June D= A+B-C	680,128	-

Gratuity aging analysis

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year	-	-	-	-
1-2 years	680,128	100	-	100
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	680,128		-	

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

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14. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	6,224,313	8,478,339
Cash in hand	-	-
Imprest	-	-
Total	6,224,313	8,478,339
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

15. Prior Year Adjustments

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

16. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	4,336,300	4,485,100
Imprest surrendered during the Year (C)	4,336,300	4,485,100
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

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17. Changes In Accounts Payable – Gratuities and Retentions

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	714,967	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	714,967	-
Net changes in accounts payables D-A	714,967	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	34,839	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	34,839	-

Aging Analysis for Pending Accounts Payables

	2023-2024 FY	% of the total	2022-2023 FY	% of the total
Under one year	0	0	0	#DIV/0!
1-2 years	34,839	100	0	#DIV/0!
2-3 years	0	0	0	#DIV/0!
Over 3 years	0	0	0	#DIV/0!
Total	34,839.00		0	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	680,128	-
Others (<i>specify</i>)	-	-
Total	680,128	-

Aging Analysis for staff Payables

	2023-2024 FY	% of the total	2022-2023 FY	% of the total
Under one year	0	0	0	#DIV/0!
1-2 years	680,128	100	0	#DIV/0!
2-3 years	0	0	0	#DIV/0!
Over 3 years	0	0	0	#DIV/0!
Total	680,128		0	

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19.3: Unutilized Fund (See Annex 3)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Compensation of employees	561,374	704,143
Committee expenses	(1,273,056)	
Use of goods and services	2,145,440	(4,071,260)
Amounts due to other Government entities (see attached list)	48,346,469	36,310,040
Amounts due to other grants and other transfers (see attached list)	8,047,830	10,918,741
Acquisition of assets	1,051,314	5,123,036
Others (<i>specify</i>)	584,290	3,500,000
Funds pending approval	23,918,216	11,556,216
Total	83,381,877	64,040,916

19.4: PMC account balances (See Annex 5)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
PMC account balances	9,817,214	9,746,586
Total	9,817,214	9,746,586

19.5 Related Party Transactions

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,001,250	
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	178,581,387	87,000,000
Total	184,832,937	

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15. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1. Vanessa Adongo Onyango	Clerk of Works	02/02/2021	162,452	
2. Vallerie Wenwa Adhu	Account Assistant	11/10/2022	138,142	
3. Linda Ogutu	Procurement Assistant	31/12/2021	146,140	
4. Cynthia Akinyi Otieno	ICT Officer	14/07/2020	122,202	
5. Rose Awuor Balla	Office Assistant	25/9/2018	61,175	
6. Alfonse Omondi	Groundsman	13/01/2023	50,015	
Sub-Total			680,128	
Grand Total			680,128	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees	Payment of all benefits accruing to all the NG-CDF Staff	561,374	704,143	Unspent balance
Use of goods & services	Payment of committee siting allowances and other allowances to the NG-CDF members, M&E, Capacity building and other office utilities	872,384	(4,071,260)	Unspent balance
Amounts due to other Government entities				
Kawamangaria Primary	Construction of 2No. Classroom to Completion	-	2,400,000	
Pala Kobong Primary	Renovation of 8NO Classroom	-	5,000,000	
Ramba Primary School	Construction of 3No. Classroom to Completion	-	3,600,000	
Ruma Primary School		-	1,250,000	
Kahoya Primary School	Fencing Of School Compound	70,000	70,000	Unspent balance
Obaga Primary School	Completion of Admin Block	-	53,600	
Kayundi Primary School	Completion of Classroom			

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
		-	557,405	
Kakremba Primary School	Completion of Classroom	-	71,464	
Kawino Primary School	Completion of Admin Block	21,298	1,001,100	Unspent balance
Kolo Primary School	Completion of Classroom	84,332	137,929	Unspent balance
Tanga Primary School	Completion of Classroom	6,717	6,717	Unspent balance
St. Philips Wera Primary School	Completion of Classroom	20,260	20,260	Unspent balance
Sangla Primary School	Completion of Classroom	304	304	Unspent balance
Kokise Primary School	Construction of 1No. Classroom	50,000	150,000	Unspent balance
Ruma Primary School	Completion of Multi Purpose Hall	-	1,606,730	
Kandaria Primary School	Fencing Of School Compound	-	143,024	
Ochieng'a Primary School:	Renovation to Completion of 5Classroom	3,000,000		Unspent balance
Lweya Primary School	Completion of Classroom	4,200,000		Unspent balance
Ong'ielo Primary School	Renovation to Completion of	4,200,000		Unspent balance

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	7Classroom			
Gagra Primary School	Renovation to Completion of 7Classroom	4,200,000		Unspent balance
St Lazarus Primary School	Renovation to Completion of 7Classroom	200,000		Unspent balance
Rageng'ni Primary School	Renovation to Completion of 2Classroom	200,000		Unspent balance
Kamalumbe Primary School	Fencing Of School Compound	200,000		Unspent balance
Nyakongo Junior Secondary School	Completion of Classroom	100,000		Unspent balance
Rambira Junior Secondary School	Completion of 4pit latrine	100,000		Unspent balance
Aduoyo Junior Secondary School	Completion of Classroom	200,000		Unspent balance
Alara Junior Secondary School	Completion of Classroom	2,917,317		Unspent balance
Luoro Junior Secondary School	Completion of 3 Classroom	2,917,317		Unspent balance
Dagamooyo primary School		100,000		Unspent balance
Mirau Junior Secondary School		1,400,000		Unspent balance

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Malanga Junior Secondary School		1,517,317		Unspent balance
St. Lazarus Junior Secondary School		2,800,000		Unspent balance
Nyamboyo Junior Secondary School		1,517,316		Unspent balance
Kiswaro Junior Secondary School		2,800,000		Unspent balance
Nyangoye Junior Secondary School		1,400,000		Unspent balance
St Nicholas Kaonje Junior Secondary School		1,400,000		Unspent balance
SECONDARY SCHOOL PROJECTS				
Rambugu Secondary School	Completion of Science laboratory	1		
St. Roberts Ndigwa Secondary School	Completion of dormitory	14,814	1,600,000	Unspent balance
Migowa Mixed Secondary School	Completion of dining hall	-	1,300,000	
Mahaya Secondary School	Completion of Admin Block	-	1,667,221	
Ruma Secondary School	Fencing of School Compound	150,000	1,669,449	Unspent balance
Ramogi Achieng Oneko Secondary School	Renovation of tuition block	3,600,000		Unspent balance
D O Makasembo Secondary School	Completion of Science			Unspent

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	laboratory	6,784	6,784	balance
Nyabera Secondary School	Completion of Classroom	119,790	119,790	Unspent balance
Tanga Mixed Secondary school	Completion of Science laboratory	-	1,400,000	
Wangarot Secondary School	Completion of Classroom	-	421,470	
St. Anthony Pala Kobong Secondary School	Completion of Modern Science Laboratory	702	350,702	Unspent balance
Lieta Secondary school	Completion of Classroom	6,040	6,040	Unspent balance
Siger Secondary School	Completion of Classroom	9,998	9,998	Unspent balance
St. Nicholas Boi Secondary school	Completion of Classroom	2,631	2,631	Unspent balance
St Marys Lwak Girls High School	Construction of 1No. Classroom	-	200,000	
St. Sylvesters Madiany Girls Secondary School	Completion of Girls Dormitory		449,718	
Nyakongo Girls Secondary School	Construction of one Classroom	-	200,000	
Rangengni Girls High School	Completion of Girls Dormitory	-	408,894	
TERTIARY INSTITUTIONS PROJECTS				
Rarieda Science Teachers Training College	Completion of 4			Unspent

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	classroom	6,380,533	5,882,800	balance
Kenya Medical Training College-Rarieda	Purchase of tables, chairs	873,000	390,000	Unspent balance
Rarieda Technical Training Institute	Fencing Of School Compound	60,001	2,656,011	Unspent balance
The Kisumu National Polytechnic	Payment of Land Owners	1,500,000	1,500,000	Unspent balance
Sub-Total		48,346,470	36,310,041	
Amounts due to other grants and other transfers				
SECURITY PROJECTS				
West Katwenga Chief's Office	Construction of 3Doors pit latrine	600,000	284,400	Unspent balance
Nyilima Assistant County Commissioner's Office	Construction of 5 roomed office	5,229	5,229	Unspent balance
Owimbi Administration Police		240,501	1,645,280	Unspent balance
Naya Assistant Chiefs Office	Construction of 2 roomed office	19,937	1,000,000	Unspent balance
South Asembo Chiefs Office	Construction of Chiefs Office	-	189,779	
Ndori Police Station	Completion of Chiefs Office	820,170	820,170	Unspent balance
Asembo Bay Chiefs Office	Construction of Chiefs			Unspent

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Office	-	1,000,000	balance
Rarieda Deputy County Commissioner	Purchase of Boardroom Chairs and	51,000	2,395,371	Unspent balance
West Asembo Chiefs Office	Completion of chief's office	8,053	8,053	Unspent balance
ENVIRONMENT PROJECTS				
Kokise Mixed Secondary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Tanga Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Kaunje Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Got Korwa Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Kasiri Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Okela Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Manera Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Rachar Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Ong'ielo Primary School	Purchase of 10,000 ltrs water tank	200,000		Unspent balance
Ragengni girls High School	Purchase of Solar Back up	0	852,332	
Rarieda Technical Training Institute	Purchase of 20,000Ltrs			

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Water tank	-	300,000	
Malanga Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Komollo Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
St. Philips Wera Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Kokise Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Lwala Rahongo Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Gangu Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Wambisa Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Nyaondo Primary School	Purchase of 10,000 ltrs water tank	-	150,000	
Kamalumbe Primary School	Purchase of 10,000 ltrs water tank	22,784	150,000	Unspent balance
BURSARIES				
Primary Schools	Bursary Award to Needy Bright Students	8,453	-	Unspent balance
Secondary Schools	Bursary Award to Needy Bright Students	963,130	200,000	Unspent balance
Tertiary Institutions	Bursary Award to Needy Bright Students	1,230,150	(793,550)	Unspent balance
SPORTS				

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Constituency Sports	Organise Constituency Sports	50,490	1,348,900	Unspent balance
EMERGENCY				
Primary Schools	To cater for unforeseen occurrences	2,227,932	312,777	Unspent balance
Sub-Total		8,047,829	8,883,370	
Acquisition of assets				
NG-CDF Office	Payment for Tilling and Fixing of Grills in the NG-CDF Office	431,316	403,316	Unspent balance
NG-CDF Office	Construction of 200Capacity Hall	349,998	4,719,720	Unspent balance
NG-CDF Office	Purchase of 4 steel filling cabinets	270,000	-	Unspent balance
		1,051,314	5,123,036	
Others (<i>specify</i>)				
STRATEGIC PLAN	Generate Constituency Strategic Plan	584,290	3,500,000	Unspent balance
Sub-Total		584,290	3,500,000	
Funds Pending approval				
AIA		212,000	50,000	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Asembo Bay Resouce Centre		1,500,000	9,506,216	
Madiany Resource Centre		1,500,000	2,000,000	
NG-CDFC Vehicle		9,800,000		
Misori Primary School		1,400,000		
KMTC		9,506,216		
Sub-total		23,918,216	11,506,216	
Grand Total		83,381,877	64,040,916	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	0			
Buildings and structures	10,183,917	2,249,679		13,063,596
Transport equipment	3,776,295			3,776,295
Office equipment, furniture and fittings	6,685,986			6,685,986
ICT Equipment, Software and Other ICT Assets	855,000			855,000
Other Machinery and Equipment	0			0
Intangible assets				
Total	22,131,198	2,249,679		24,380,877

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
AGOK PRIMARY SCHOOL	0750293984404	EQUITY-BONDO	467	150
AGOK SECONDARY SCHOOL	0750269070284	EQUITY-BONDO		3,550
AKUOM PRIMARY SCHOOL	01141851013800	CO-OP- BONDO	403,690	1,000
ASSISTANT COUNTY COMMISSIONER	750284449877	EQUITY-BONDO	145,890	
BAR KOGONGA PRIMARY SCHOOL	0750297838402	EQUITY-BONDO	11,413	11,412
BOI PRIMARY SCHOOL	0290193765302	EQUITY-BONDO	-	25,105
BOI SECONDARY SCHOOL	01141624391500	CO-OP- BONDO	52,685	200,242
CHIANDA HIGH SCHOOL	0298823386	EQUITY-BONDO		7,092
CHIANDA PRIMARY SCHOOL	01224024339702	NATIONAL- KISUMU		6,512
DAGAMOYO PRIMARY SCHOOL	01139623678200	CO-OP- BONDO	10,592	2,980
GAGRA SECONDARY SCHOOL	1112275209	KCB-BONDO	-	-
GANGU PRIMARY SCHOOL	0750295684892	EQUITY-BONDO	27,624	3,000
GOT BONDO PRIMARY SCHOOL	0750294654596	EQUITY-BONDO	89	400
GOT KOJWANG PRIMARY SCHOOL	0750266188927	EQUITY-BONDO	955	955
GOT OKOLA PRIMARY SCHOOL	750261728546	EQUITY-BONDO	4,118	-
GUNDARUT PRIMARY SCHOOL	0750293590993	EQUITY-BONDO	995,986	72,465
KAHOYA PRIMARY SCHOOL	0750299088629	EQUITY-BONDO	163,239	327,739

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
KAKREMBIA PRIMARY SCHOOL	01141624517600	CO-OP- BONDO	26,324	29,860
KAMINOGEDO PRIMARY SCHOOL	1108419925	KCB-BONDO	18,754	17,360
KANDARIA PRIMARY SCHOOL	0750298364385	EQUITY-BONDO	39,090	40,000
KANDARIA SECONDARY SCHOOL	1167051998	KCB-BONDO	61,445	61,445
KANYICHUDO PRIMARY SCHOOL	01141624759200	CO-OP- BONDO	13,778	13,788
KAWAMANG'ARIA PRIMARY SCHOOL	1120915252	KCB-BONDO	10,702	
KAWINO PRIMARY SCHOOL	0750282017518	EQUITY-BONDO	9,329	20,452
KAWUONDI PRIMARY SCHOOL	0750296186938	EQUITY-BONDO	3,924	1,100
KAYUNDI PRIMARY SCHOOL	1134458339	KCB-KISUMU	21,837	81,516
KISWARO PRIMARY SCHOOL	1134539738	KCB-BONDO	3,506	3,631
KOBONYO PRIMARY SCHOOL	01139623613500	CO-OP- BONDO	1,554	-
KOKISE PRIMARY SCHOOL	0750296299683	EQUITY-BONDO	1,625	-
KOLO PRIMARY SCHOOL	01139623676900	CO-OP- BONDO	6,382	23,382
KOMOLO PRIMARY SCHOOL	0750293098932	EQUITY-BONDO	8,167	8,140
KONJIKO PRIMARY SCHOOL	0750296155265	EQUITY-BONDO	16,211	67,186
KUSA PRIMARY SCHOOL	0750294728236	EQUITY-BONDO	1,665	320,300
LANGU PRIMARY SCHOOL	0290296495092	EQUITY-KISUMU	418	770
LIETA PRIMARY SCHOOL	0750295915357	EQUITY-BONDO	19,686	53,740
LIETA SECONDARY SCHOOL	750298311122	EQUITY-BONDO	28,482	2,000

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
LIETA SECONDARY SCHOOL	750279042342	EQUITY-BONDO	418,469	
LUANDA KOTIENO PRIMARY SCHOOL	1258362481	KCB-BONDO	1,240	1,240
LUORO PRIMARY SCHOOL	0750297146618	EQUITY-BONDO	37,183	209,967
LUORO SECONDARY SCHOOL	0750270073080	EQUITY-BONDO	24	54,360
LUSI PRIMARY SCHOOL	0750193058068	EQUITY-BONDO	275	-
LWAK GIRLS BOARDING PRIMARY SCHOOL	0750298333585	EQUITY-BONDO	2,965	2,965
LWAK GIRLS HIGH SCHOOL	0750279040476	EQUITY-BONDO	193,610	926,110
LWALA RAHONGO PRIMARY SCHOOL	0750293782126	EQUITY-BONDO	3	3
MAHAYA PRIMARY SCHOOL	750280210199	EQUITY-BONDO	4,969	
MAJANGO PRIMARY SCHOOL	0750292910927	EQUITY-BONDO	356	680
MAKASEMBO SECONDARY SCHOOL	1107001242	KCB-BONDO	13,742	44,700
MANERA PRIMARY SCHOOL	1129898342	KCB-BONDO	2,753	797
MANYWANDA PRIMARY SCHOOL	0750294279589	EQUITY-BONDO	28,938	8,504
MASALA PRIMARY SCHOOL	1117455149	KCB-BONDO	5,456	135,200
MEMBA PRIMARY SCHOOL	0750294624639	EQUITY-BONDO	15,706	9,910
MIGOWA PRIMARY SCHOOL	0750293737226	EQUITY-BONDO	308,942	12,040
MIRANDO ONGALO SECONDARY SCHOOL	1106999045	KCB-BONDO	92,091,00	93,015
MIRANDO PRIMARY SCHOOL	0750293838178	EQUITY-BONDO	7,388	353,402
MIRAU PRIMARY SCHOOL	0750293859744	EQUITY-BONDO	1,408	1,408

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
MITURI PRIMARY SCHOOL	0750293726742	EQUITY-BONDO	6,607	632
MUMBO PRIMARY SCHOOL	750298664588	EQUITY-BONDO	27,580	
NAYA ASSISTANT CHIEF'S OFFICE	750284429838	EQUITY-BONDO	38,314	
NAYA PRIMARY SCHOOL	0750295928527	EQUITY-BONDO	1,378	1,378
NDHERE PRIMARY SCHOOL	0750279120054	EQUITY-BONDO	147	147
NDIGWA PRIMARY SCHOOL	0750299148861	EQUITY-BONDO	18,915	1,350
NDONYO PRIMARY SCHOOL	1289590427	KCB-BONDO	773	-
NDORI POLICE POST	1141624546000	CO-OP- BONDO	21,105	545,000
NDORI POLICE STATION	01141624546000	CO-OP- BONDO	-	174,225
NDWARA PRIMARY SCHOOL	01139623624100	CO-OP- BONDO	133	133
NGUKA PRIMARY SCHOOL	750295106860	EQUITY-BONDO	4,365	4,364
NYAGOKO PRIMARY SCHOOL	750295494737	EQUITY-BONDO	40,877	22,370
NYAGWARA ASST. CHIEF'S OFFICE	1141851078700	CO-OP- BONDO	2,425	21,450
NYAMASORE PRIMARY SCHOOL	1106631749	KCB-BONDO	2,093	840
NYAMASORE SECONDARY SCHOOL	1106591275	KCB-BONDO	1,900	500
NYAMOR SECONDARY SCHOOL	01141851117100	CO-OP- BONDO	3,975	1,975
NYAWARA CHIEF'S OFFICE	01141851078700	CO-OP- BONDO	-	2,425
OBAGA PRIMARY SCHOOL	0750294025474	EQUITY-BONDO	6,343	401,000
OBOCH PRIMARY SCHOOL	0750293998551	EQUITY-BONDO	11,513	2,376

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
OBOCH SECONDARY SCHOOL	1106547144	KCB-BONDO	2,065,044	2,376
OKIRO PRIMARY SCHOOL	0750293809630	EQUITY-BONDO	2,815	1,000
OMBOYE PRIMARY SCHOOL	0750295032360	EQUITY-BONDO	4,519	372,950
POWO PRIMARY SCHOOL	0750293739498	EQUITY-BONDO	5,359	3,751
RABEL PRIMARY SCHOOL	1122796161	KCB-BONDO	14,562	86,450
RACHAR SECONDARY SCHOOL	1108358357	KCB-BONDO	550	550
RAGENG'NI GIRLS SECONDARY SCHOOL	0750279428160	EQUITY-BONDO	251,724	1,431,894
RAGENG'NI PRIMARY SCHOOL	750298219400	EQUITY-BONDO	1,048	
RALIEW SECONDARY SCHOOL	1117875660	KCB-BONDO	28,838	27,074
RAMBIRA PRIMARY SCHOOL	0750293749517	EQUITY-BONDO	4,487	4,487
RAMBIRA SECONDARY SCHOOL	0750262485770	EQUITY-BONDO	2,083	2,082
RAMBUGU SECONDARY SCHOOL	1156700272	KCB-BONDO	1,854,985	147,950
RARIW PRIMARY SCHOOL	1106761286	KCB-BONDO	1,425.40	1,425
RUMA PRIMARY SCHOOL	0750297417012	EQUITY-BONDO	2,965	2,000
RUMA SECONDARY SCHOOL	01141624180000	CO-OP- BONDO	6,433	6,443
SANGLA PRIMARY SCHOOL	01141851073300	CO-OP- BONDO	1,065	151,730
SARADIDI SECONDARY SCHOOL	750282672993	EQUITY-BONDO	889,134	417,870
SIGER PRIMARY SCHOOL	1111866376	KCB-BONDO	401,919	
SIGER SECONDARY SCHOOL	1108413625	KCB-BONDO	792	88,550

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
SOUTH ASEMBO CHIEF'S OFFICE	1279873108	KCB-BONDO	1,669	1,000
ST. ANTHONY PALA KOBONG MIXED SECONDARY SCHOOL	1226567703	KCB-BONDO	6,109	5,109
ST. LAZARUS PRIMARY SCHOOL	750299143845	EQUITY-BONDO	3,263	-
ST. MARY'S LWAK GIRLS HIGH SCHOOL	750279040476	EQUITY-BONDO	193,610	-
ST. MATTHEWS OCHIENGA MIXED SECONDARY SCHOOL	0750263429716	EQUITY-BONDO	670	670
ST. PHILIPS WERA SPECIAL SCHOOL	01139850933201	CO-OP- BONDO	65,605	3,000
ST. SYLVESTER GIRLS SCHOOL - MADIANY	1133548806	KCB-BONDO	4,410	2,300,000
TANGA PRIMARY SCHOOL	1131642341	KCB-BONDO	1,471	1,471
TIGA PRIMARY SCHOOL	750198025839	EQUITY-BONDO	1,003	-
TIGA PRIMARY SCHOOL	750297489972	EQUITY-BONDO	3,933	-
TUJU MIXED SECONDARY SCHOOL	1238273130	KCB-BONDO	884	-
UJWANG'A PRIMARY SCHOOL	0750193150592	EQUITY-BONDO	2,766	814
WAGORO PRIMARY SCHOOL	1209990784	KCB-BONDO	32,438	32,438
WAMBISA PRIMARY SCHOOL	0750294031885	EQUITY-BONDO		945
WANG'AROT SECONDARY SCHOOL	0750295111535	EQUITY-BONDO	611,557	1,000
WERA PRIMARY SCHOOL	01141850824300	CO-OP- BONDO	25,855	200,000
WERA SECONDARY SCHOOL	0750293168733	EQUITY-BONDO		2,380
WEST ASEMBO CHIEF'S OFFICE	01141851039700	CO-OP- BONDO	2,075	1,000

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
WEST KATWENG'A ASST. CHIEF'S OFFICE	1279394226	KCB-BONDO		6,440
Total			9,817,214	9,746,586

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>Unsupported Emergency Projects The financial statements and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.7,638,613 relating to emergency projects. Included in the emergency expenditure is an amount of Kshs.3,017,000 paid to various schools as bursaries. However, there was no proof provided to ascertain that the emergency</p>	<p>The National Government Constituencies Development Fund Regulations 2016 states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. In this regard the Constituencies do send monthly and quarterly reports to the Board of which emergency report is one of the reports sent among many.</p> <p>During the financial year the NG-CDFC received an overwhelming number of bursary applications which was to be included in the already existing data for students for the last financial years as tabled under:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Students 2022</th> <th>Students 2023</th> <th>Total Applicants</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Category	Students 2022	Students 2023	Total Applicants	Jan				Submitted to Office of the Auditor General for review	21/05/2024
Category	Students 2022	Students 2023	Total Applicants									
Jan												

National Government Constituencies Development Fund (NGCDF)
 Rarieda Constituency

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)												
	<p>relates to urgent and unforeseen need that could not be delayed until the next financial year without harming the public interest of the constituencies. Further, there was no evidence provided to confirm that the use of emergency funds was reported to the Board within thirty (30) days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016, which requires that the utilization of the emergency reserve shall be reported to the</p>	<table border="1"> <tr> <td>Secondary Schools</td> <td>6,235</td> <td>5,466</td> <td>11,701</td> </tr> <tr> <td>Tertiary Colleges</td> <td>1,388</td> <td>562</td> <td>1,950</td> </tr> <tr> <td>Universities</td> <td>688</td> <td>626</td> <td>1,314</td> </tr> </table> <p>The Bursary subcommittee having sat on 17th January 2023 under MIN.03/RAR/NG-CDFCBURSARY COMM/17/01/2023: BURSARY SELECTION CRITERIA AND AWARDS 2022/2023 deliberated on the following among others:</p> <ol style="list-style-type: none"> i. To serve all the needy students who applied the constituency and award each of them with at least something especially the day scholars getting one term supplement. ii. Despite the higher number of the needy 	Secondary Schools	6,235	5,466	11,701	Tertiary Colleges	1,388	562	1,950	Universities	688	626	1,314		
Secondary Schools	6,235	5,466	11,701													
Tertiary Colleges	1,388	562	1,950													
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National Government Constituencies Development Fund (NGCDF)
 Rarieda Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.</p> <p>In the circumstances, the accuracy and completeness of the emergency expenses amounting to Kshs. 7,638,613 could not be confirmed.</p>	<p>students who applied with a need to get the services of the NG-CDF bursary in order to facilitate their education, the committee after analyzing and comparing different scenarios including categories of schools and the fees structure and Looking into the fewer examples of the day schools across the constituency which pays a maximum of Kshs 12,000 distributes in three terms of Kshs 4,000, Kshs3,000and Kshs 3,000for first term, second term and third term respectively because the ministry too considers this as lunch program payment</p> <p>This criterion deliberated by the committee and considering the 100% transition to Secondary Schools by the Government of Kenya prompted to committee to go extra mile to spend from emergency fund as the scenario could not have been contained as much as all cases still were not considered due to un availability of funds.</p> <p>From the total bursary allocation of Ksh 34,830,050 allocated in the financial year an estimate allocation</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
		<p>based on the above application if awarded could have given the following award on estimate:</p> <table border="1" data-bbox="635 501 874 1263"> <thead> <tr> <th>Category</th> <th>Total Applicants</th> <th>Estimated</th> </tr> </thead> <tbody> <tr> <td>Secondary Schools</td> <td>11,701</td> <td>4,000</td> </tr> <tr> <td>Tertiary Colleges</td> <td>1,950</td> <td>4,000</td> </tr> <tr> <td>University</td> <td>1,314</td> <td>5,000</td> </tr> <tr> <td>TOTALS</td> <td></td> <td></td> </tr> </tbody> </table> <p>The estimated award versus the approved allocation giving a negative variance of Ksh 26,343,950 which was required to fulfill the whole applicants award. It is in this regard that the Committee utilized the Ksh 3,017,000 for bursary and other students were left behind without being awarded bursary. From this experience the NG-CDFC during the financial year 2023/2024 allocated Ksh 47,000,000 which was an increase from the previous year allocation atleast to ensure most students are covered.</p> <p>A list of applicants for the financial year has been</p>	Category	Total Applicants	Estimated	Secondary Schools	11,701	4,000	Tertiary Colleges	1,950	4,000	University	1,314	5,000	TOTALS				
Category	Total Applicants	Estimated																	
Secondary Schools	11,701	4,000																	
Tertiary Colleges	1,950	4,000																	
University	1,314	5,000																	
TOTALS																			

**National Government Constituencies Development Fund (NGCDF)
Rarieda Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>Unsupported Security Projects</p> <p>The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs. 45,719,901, which includes an amount Kshs. 2,155,288 relating to security projects in the year. Audit of the projects revealed the following unsatisfactory matters:</p> <p>An amount of Kshs. 483,510 was paid to a contractor for the</p>	<p>provided for your expedition</p> <p>Owimbi Administration Police Camp</p> <p>Owimbi Chiefs Camp was allocated funds for construction of 4 door pit latrine which was instead done for three doors.</p> <p>Sir during the implementation period precisely at the procurement stage, the Constituency was affected by the incidences of Animal – Human conflict where attacks to the residents in parts of Rarieda beaches and water points by Crocodiles, Hippo, monkey’s invasion became rampant and a nuisance It is during this period that the members of public during the public forums requested an intervention of the Member of Parliament to enable posting of Kenya Wildlife Service to the Constituency to help contain the situation. It is at this point that it was agreed that the Kenya Wildlife Service Officers be stationed at Owimbi after completion of the project and not the Administration Police Officers hence the NG-CDFC tasked to manage the project through an ad hoc committee to avoid clash between the two offices. It</p>	Submitted to Office of the Auditor General for review	21/05/2024

**National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p>completion of five (5) single rooms and four (4) door pit latrines at Owimbi Chief's Camp from its main account instead of constituting a PMC account for the project. Site visit to the projects done at Owimbi Chief's camp noted that the pit latrine constructed had three (3) door and not the four (4) door indicated in the contract. It was further noted that the workmanship was poor and if it rains, the pit latrine may sink any time.</p> <p>Further, a contract for</p>	<p>should be noted that there are no better houses for Police Officers around hence this could bring a lot of issues being that KWS is always treated as an independent entity</p> <p>The NGCDF Regulations 2016 Section 15(7)(a) is explicit on this matter and the Committee exercised the discretion as stipulated in PPM Act & PFM Act 2012 It was also noted that this will reduce costs of opening Project Management Accounts and allowances of members to that effect.</p> <p>During the project visit by the Audit team on 26th March 2023, it was indeed noted that the Pit latrine had developed a crack from one end which could be attributed to the workmanship employed. My office has since written a letter to the contractor and the Sub County Works Officer to explain the remedies to be done in such a situation as works had been supervised and certified during implementation. The letters have been attached for your expedition. We are awaiting response from the contractor and will furnish your office with the progress.</p> <p>Administration Block at Ndori Police Post</p> <p>The initial contract agreement between the</p>		

**National Government Constituencies Development Fund (NGCDF)
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	<p>the construction of an administration block at Ndori Police Post comprising of three (3) offices, cells and report office was awarded to a firm at a cost of Kshs, 9,148,111. However, the contract was not availed for audit review. In the year under review, an amount of Kshs. 500,000 was disbursed to Ndori Police Post. However, the PMC bank account was not provided for audit review. Site visit showed that the project was not completed and the contractor was not on site. There is no evidence that the</p>	<p>contractor and the Project Management Committee which was not availed for audit verification during has been attached for your review. The PMC file had been misfiled and my office apologizes for that. Equally the bank statement for the Project Management Committee has also been attached for your review. During the audit team visit the contractor was not at the site as there had been little misunderstanding between the PMC and the Contractor who had requested variation of costs which the committee felt not justified and this had made the contractor to be away from site as the PMC had expressed their intention of termination. A meeting recently held at the site with the Member of Parliament resolved that works commence and the we promise that within one month we will give a positive update on the progress report. The PMC meeting minutes on the above resolution. Bank statement, photos of progress of work after field visit and contract agreement are hereby attached for your review.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
AOG/KSMRO/AUD/20 22-2023/RARIEDA NGCDF/8	<p>amount of Kshs. 500,000 was expended on any project at the police post. In the circumstances, the expenditure of Kshs. 983,510 expended on security projects could not be confirmed.</p> <p>Unsupported Expenditure on Environment Included in the amount of Kshs. 45,719,901 on other grants and other transfers is an amount of Kshs. 400,000 being grants for environmental projects. Review of records revealed that a company was contracted to construct</p>		Submitted to Office of the Auditor General for review	21/05/2024
		<p>The contract agreement signed between Maritime Agencies and Rarieda NG-CDF for the construction of 4 No. door boys pit latrine with chamber catering for persons with disability was not availed for audit verification during the audit period having been attributed to the misfiling of documents. The Contract document has since been attached for your review.</p> <p>Being that the project was an emergency project and having been abandoned by the first contractor who deserted the works having been contracted by the Project Management Committee and could not be traced, several complains as attached had been raised which prompted the NG-CDFC to get into contract</p>		

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	<p>four (4) door pit latrine in a boys' school with a chamber, catering for persons with disability for Kshs. 850,000. However, the contract between the NG-CDF and the contractor was not provided for audit. the Project was funded directly by the CDF instead of opening a Project Management Committee (PMC) Bank Account.</p> <p>In the circumstances, the validity of the transfer of Kshs. 400,000 could not be confirmed.</p>	<p>with man time agencies so as to complete the project which also exceeded the scope that the Project Management Committee had funds for. The contractor instead did an 8 door toilet instead of 4 which was initially being done by the PMC hence the reason why engaging NG-CDF Office was vital than the PMC</p> <p>Complain documents for the project have been attached for your review and advice.</p>		
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>Unsupported Use of Goods and Services The statement of receipts and payments</p>	<p>The payments for Ksh 271,685 as indicated had been misfiled at the Sub County Treasury office and could not be obtained during the audit period. This were payment in respect to allowances for committee</p>	Submitted to Office	21/05/2024

*National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>reflects an amount of Kshs. 6,565,109 on use of goods and services, which as disclosed in Note 6 to the financial statements includes an amount of Kshs. 507,000 incurred on domestic travel and subsistence. However, out of the total amount, only Kshs. 83,000 could be supported with documentary evidence, while an amount of Kshs. 424,000 remained unsupported.</p> <p>In the circumstances, the completeness and accuracy of the disclosed amount on domestic travel and subsistence could not be confirmed.</p>	<p>members while attending various meetings and hospitality costs. The payment vouchers copies been attached for your review.</p>	<p>of the Audit or General review</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>Unsupported Expenditure by Oversight Committee</p> <p>The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects an amount of Kshs. 1,177,513 relating to oversight committee expenses. However, no record on meetings held during the year was provided for audit. Further, no record was provided on how the members of the oversight authorities were appointed. In addition, payment vouchers for amounts totaling to Kshs. 351,513</p>	<p>The appointment letter for the oversight committee members dated 16th January 2023 addressed to the Fund Account Manager was not availed during the audit period and I wish to apologize for the same occasioned by filing which was not done properly by my records officer. The letter has been availed for your expedition.</p> <p>During the Financial year, the Constituency Oversight Committee prepared their annual work plan detailing activities which they were to undertake and the work plan too has been availed for your review. The payment Vouchers have also been attached for your verification</p>	Submitted to Office of the Audit or General review	21/05/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
AOG/KSMRO/AUD/20 22-2023/RARIEDA NGCDF/8	<p>were not provided for audit.</p> <p>In the circumstances, the completeness and accuracy of the oversight committee expenses could not be confirmed.</p> <p>Unaccounted for Project Management Committee (PMC) Bank Balances Annex 5 to the financial statements does not reflect PMC Bank balances in respect of nineteen (19) accounts that were in existence in the previous year, all totaling to Kshs. 9,232,340. However, no expenditure returns have been made to the</p>	<p>The Project Management Committee balances have been updated in this response as they appear in the Financial statements. The team might not have referred to the actual sheet of page 40 to 46 of the Financial Statement which showed the disclosure as under:</p> <p>PMC BANK BALANCE CURRENT FY BANK BALANCE PREVIOUS Luoro Secondary School 54,360142.696.00 Saradidi Mixed Secondary School 417,870 1,603,946.00</p>	Submitted to Office of the Auditor General for review	21/05/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
NGCDF/8	<p>Teachers Training College The statement of receipts and payments reflects transfer to other Government Units amount of Kshs. 27,717,208, which as disclosed in Note 7 to the financial statements includes an amount of Kshs. 3,688,000, which further includes an amount of Kshs. 2,300,000 transferred to Rarieda Science Teachers College. Audit verification carried out on 27 March 2024 showed that though the PMC had received an amount of Kshs. 2,300,000 in the year</p>	<p>done the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Obtaining certificate of confirmation of grant of representation to the estate (11 files precisely) <input type="checkbox"/> Moving of files formerly held at the Siaya and Bondo Law courts to Madiany Law Court which is within the Constituency <input type="checkbox"/> Movement of succession cases from Siaya to Bondo and Madiany Law Courts. <input type="checkbox"/> Other 10 files have already reached transfer stage. <p>Sir I also want to state that some of the process involved here are judicial which the NG-CDFC have no control over but rather in constant checkup and communication with the authorities to hasten the process. My office is committed to ensure that this matter is completed within the shortest time possible and will be reverted to your office.</p> <p>Sir, this process of land successions have also been delayed by the Judiciary where the cases in question have been from Siaya Law Courts to Bondo and currently being adjudicated at Madiany Law Courts in</p>	to Office of the Audit or General review	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status : (Resol ved/ Not Resol ved)	Timefram e: (Put a date when you expect the issue to be resolved)
	<p>under review for the purchase of 15 acres of land, the title for the land was not provided for audit.</p> <p>Further the balance of PMC account as at 30 June 2023 was not provided for audit review.</p> <p>In the circumstances, the completeness and accuracy of the balances could not be confirmed</p>	<p>Rarieda which has been established now. The process of moving the files took long with some still being at Siaya hence delaying the process. However, the committee with the facilitation from the office of the Fund Account Manager is currently working on modalities to ensure the process is completed soonest possible for obtaining of the title deed.</p> <p>The amount received in respect to PMC for compensation of land has not been released to the PMC account as is still held in the NG-CDF Main Account because of conflict of interest as most of the PMC members are beneficiaries of the process once complete. The amounts are shown as undisbursed in our Votebook status report which had been presented during audit. The same has been attached for your review.</p>		
<p>AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8</p>	<p>Incomplete Project at Rarieda Science Teachers Training College</p> <p>The statement of receipts and payments reflects an amount of</p>	<p>The Management has since engaged with the Project Management Committee to ensure the contractor is tasked to complete the works in time. My office hereby commits to give a progress report of the same to your office within one month.</p> <p>On the workmanship, the works were all certified by</p>	<p>Submi tted to Office of the Audit or</p>	<p>21/05/2024</p>

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	<p>NG-CDF to confirm that the amounts were utilized as envisaged.</p> <p>In the circumstances, the outstanding amounts of Kshs. 9,232,340 has not been accounted for.</p>	<p>Mirando Ongaro Secondary School 93,015 1,000,393.00</p> <p>Nyamasore Secondary School 500 592.00</p> <p>Rachal Secondary School 550 676.00</p> <p>Rambugu Secondary School 147,950 702,604.00</p> <p>Wayaga Secondary School 8,958.00</p> <p>Siger Secondary School 88,550 893,282.00</p> <p>St. Antony Pala Kobong Secondary 5,109 232,581.00</p> <p>St. Sylvester Girls School 2,300,000 4,258.00</p> <p>Nyamor Secondary School 1,975 998,975.00</p> <p>Agok Secondary School 3,500 356.00</p> <p>Nyabera Secondary School 0 11,784.00</p> <p>Nyakongo Girls Secondary School 9,833.00</p> <p>Raliew Secondary School 27,074 402,489.00</p> <p>Rageng'ni Girls Secondary School 1,431,894</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>1,427,101.00</p> <p>St. Nicholas Boi Secondary 200,242 900,062.00</p> <p>St. Johns Oboch Secondary 2,374 1,000,376.00</p> <p>Wang rot Secondary School 1,000 801,378.00</p> <p>Madam it is also noted that the Management does prepare NG-CDF Management Information System which shows PMC Returns and balances for funding and equally Project Status Reports and vote book balances are proves of the Project Management Committee balances which had been attached in our response to Management letter. The same has since been attached for your expedition.</p> <p>We have also attached PMC Bank balances report as given by various banks as requested during preparation of financial statements which can ad as prove of balances as reported.</p>		
AOG/KSMRO/AUD/2022-2023/RARIEDA	Lack of Title Deed for Rarieda Science	The NG-CDFC has since gone ahead alongside the steering committee of the purchase of plots and has	Submitted	21/05/2024

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	<p>Kshs. 27,717,208 relating to transfers to other government units, which as disclosed in Note 7 to the financial statements includes an amount of Kshs. 4,162,800 transferred to the Project during the year for fencing using pre-cast concrete posts with six strands of barbed wire and construction of two sentry boxes.</p> <p>Audit inspection carried out on 27 March 2024 revealed that: The two sentry boxes were not yet complete The gate was of poor workmanship</p>	<p>the Project Manager who intern issued an inspection report and payment certificate. My Office relied on the Technical report attached to payment advice hence could not be aware of any poor workmanship unless reported by the Technical Officer. The Project Management Committee are in engagement with the contractor to commit himself to rectify the defects immediately. Copies of the communication and contractor's commitment to rectify defects have been attached for your information.</p> <p>There was no PMC account provided for audit as the funds were being held at the main NG-CDFC Account as the project was being carried out by an adhoc committee. The vote book balances presented then and status report shows amounts reflecting as balances in the main account. We have attached the same for your review.</p>	General review	

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	<p>The fencing had not been completed The PMC account balances were not provided for audit</p> <p>In the circumstance, the accuracy and completeness of the amount transferred to the college could not be confirmed. In addition, the validity of the transaction could not be confirmed.</p>			
<p>AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8</p>	<p>Delay in Completion of Wang' Arot Secondary School Project A contract to construct a 40 student's capacity science laboratory was started in the financial year 2018/2019. The</p>	<p>When the current Fund Account Manager reported to Rarieda Constituency in 2021/2022 Financial Year, this project was among the stalled/ongoing projects in the constituency. The Project Management Committee was not able to produce procurement documents of how Josepetro Construction had been awarded and thus the need to re-tender the works. In order to source for additional funds for its</p>	<p>Submitted to Office of the Auditor General</p>	<p>21/05/2024</p>

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	<p>first contractor was disqualified after incurring a cost of Kshs. 900,000.00 on the project. Later the project was awarded to another contractor at a contract sum of Kshs. 2,021,470.00 on 26 July 2022. Examination of procurement documents showed that the contractor was awarded the contract at Kshs. 1,924,534.00 as per the award letter of 26 July 2022. The following anomalies were noted:</p> <ul style="list-style-type: none"> - As at the time of audit verification, the project was at 70% 	<p>completion, the project was captured in Rarieda Constituency's ongoing projects report and subsequently in the project proposal of 2021/2022 Financial Year. This in addition required the preparation of an engineer's estimate for the pending works which came to 1,924,534.00 which in turn informed the additional funds required from the Board.</p> <p>The proposal for 2021/2022 Financial Year was submitted to the NG-CDF Board latest by 30th September 2021 with the sum of Ksh 1,924,534.00 in mind. The evaluation for this project was done on 26th July 2022 with the winning bidder (Belmira Investments Limited) being recommended for award with a tender sum of Ksh 2,021,470.00. The Contractor was therefore given a conditional award of Ksh 1,924,534.00 as this was the amount expected from the NG-CDF Board as per the Engineer's Estimate.</p> <p>The Contractor was being paid as per the valuation of work done in comparison to bid document. Therefore the payment is at per with work done and paying the balance of Ksh 505,534.00 will be</p>	al for review	

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	<p>completion but there was no contractor on site.</p> <p>- It was not clear why the contract amount was changed from Kshs. 2,021,470.00 to Kshs. 1,924,534.00.</p> <p>- As at year end, the PMC account for Wang'Arot Secondary School amounted to Kshs. 801,378.</p> <p>No reason was provided for failure to conclude the works at Wang'Arot Secondary School. The amount</p>	<p>overpaying/aiding the contractor to do the works which may lead to stalling of the project as the Contractor may abandon the site.</p> <p>He informally requested to be given an advance payment which the Project Management Committee declined as this was not part of the Contract Agreement thus he promised to resume work on 16th April 2024 once he receives payment from a project he has executed.</p>		

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AOG/KSMRO/AUD/20 22-2023/RARIEDA NGCDF/8	<p>spent therefore is not value for money</p> <p>Stalled Construction of Kenya Medical Training College Rarieda Campus</p> <p>Review of records revealed that the Project Management Committee of the Kenya Medical Training College (KMTTC) Rarieda Campus awarded tenders to several contractors at an estimated cumulative cost of Kshs. 189,600,000 for the construction of the Campus. The construction of the campus started on 7 August, 2015. However, the contractor awarded</p>	<p><input type="checkbox"/> Public participation for the proposed construction of KMTTC Rarieda campus was done in all wards in the constituency where each ward was to give priority Flagship Project to be established in their respective wards. This was done between July 2018 and August 2019 and the its through these that Masala Location was identified to be suitable for establishment of the Kenya Medical Training College project and a steering committee established then. Minutes of the public participation have been attached for your review.</p> <p><input type="checkbox"/> Environmental and social impact assessments was carried out and issued on 23rd October 2017 ref: ENVIRONMENTAL IMPACT ASSESSMENT PROJECT REPORT FOR THE PROPOSED CONSTRUCTION OF KENYA MEDICAL TRAINING COLLEGE (KMTTC) AT ON PLOT NO. UYOMA/MASALA/3078, SIAYA COUNTY (Attached). This was not traceable during the audit period due to the filing system that had been used back in the year 2017, 6 years down</p>	Submitted to Office of the Auditor General for review	21/05/2024

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	<p>to construct an administration block at the Campus requested for a price variation of the works on 22 November, 2021, from the original contract price of Kshs. 7,678,534 to Kshs. 12,227,968 or 59%. However, approvals, contract variation evaluation documents and the contract addendum were not provided for audit.</p> <p>Further, review of the project files revealed that as at 8 March, 2022, the contractor had received payments amounting to Kshs. 9,062,918. However,</p>	<p>the line. The same report which is detailed had been annexed in the management response as Annex IV in our earlier submission for last financial year audit conducted and is held in your offices.</p> <p><input type="checkbox"/> During project visitation by the audit team the project had stalled and the state as explained above was evident and the Project Management Committee in conjunction with the NG-CDFC and Technical departments were working on the possibilities of making good the defects. This involved inviting Technical Officers from Kisumu to do independent reports both Structural and architectural so that the corrections can be done. The NG-CDF Board through the request from the Fund Account Manager is scheduled to visit in early April 2023 so as to do assessment and give its recommendations before releasing funds to the projects.</p> <p>There have been constant communications in the NG-CDFC and the board as evidenced in the 8th NG-CDFC Meeting which deliberated as under: This matter has also been taken up by the Hon Member of Parliament who has communicated to the</p>		

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	<p>whereas environmental and social impact assessments were conducted, there was no evidence to show that the report was certified by the National Environmental Management Authority (NEMA). Subsequently, approval from relevant institutions to set up Campus were not provided for audit.</p> <p>In addition, a Management report dated 8 March, 2022 indicated the project had been funded to a tune of Kshs.54,662,552. However, the statement of account for the</p>	<p>Chairman NG-CDF Board to ensure the board releases technical officers to the project so as to hasten the process required to complete the project.</p>		

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	<p>installation of 10,000 liters water tank. During audit verification exercise carried out on 27 March 2024, work had not started for construction of the workshop and installation of 10,000 liters water tank though an amount of Kshs. 1,500,000.00 had been sent to the PMC account in previous years. Further the amount of Kshs. 1,500,000.00 was not reflected in the balances of PMC accounts at the close of the financial year. In addition, no expenditure returns</p>	<p>is yet to receive the same from the Polytechnic Management and as soon as we receive the document, the procurement process will be initiated.</p> <p>There has also been a transfer of Principal for the College whom also need to serve in the Committee but we are reliably informed of one being posted soon hence the process will be facilitated as there will be a link person from the institution. It should be noted that the institution is now operational with its structure of management hence consultations must be done unlike the period that it had not been handed over.</p>		

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	<p>were made by the Project Management Committee. The project has stalled.</p> <p>In the circumstances, the value for money from funds incurred in the projects could not be confirmed.</p>			
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>Incomplete Project at Gundarut Primary School Review of records show that an amount of Kshs. 997,134 had been transferred to Gundarut Primary School for construction to completion of an administration block. It was however noted that although the administration block</p>	<p>The project having been started long time with a changed activity had funds which were allocated to do floor tiling as per the bill of Quantities but due to the inflation rate in the Country and rise in material costs, the Project Management Committee agreed to let the contractor floor the office then further request additional funds from the NG-CDF Office for tiling in the next financial year so that the project is put to use.</p>	Submitted to Office of the Auditor General for review	21/05/2024

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	was indicated complete and was in use, and the roofing, fitting of windows and doors were all complete, plastering, painting, tiling of floors, electrical works and project branded, the floors were not tiled as per the Bill of Quantities.			
AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	Incomplete Project at Kandaria Primary School An amount of Kshs. 1,000,000 was also transferred to Kandaria Primary School for Fencing to completion of 3 acres of school compound using precast concrete posts, chain-link, barbed wire and installation of gate.	The allocated fund was insufficient to complete the whole section of the compound it was more than estimated hence the NG-CDFC will allocate additional fund to complete the remaining section which is approximately 30 meters	Submitted to Office of the Auditor General for review	21/05/2024

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AOG/KSMRO/AUD/2022-2023/RARIEDA NGCDF/8	<p>However, fencing was not done to completion as sections of the school boundary are unfenced.</p> <p>In the circumstances, the value for money from the funds incurred on the projects could not be confirmed.</p> <p>Lack of Approved Strategic Plan</p> <p>During the year under review, the fund did not have an approved Strategic Plan to guide on preparation of estimates of expenditure, revenue, and operations as per the provisions of the Public Finance Management Act, 2012.</p>		Submitted to Office of the Auditor or General review	21/05/2024

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	It was noted that NGCDF had only a Draft Strategic Plan for 2022-2028 which had not been approved.			

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 Name
 Fund Account Manager.