

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY	
DATE: 08 MAR 2023	
Wednesday	
TABLED BY:	Hon. Owen Baya, C.S., M.P. Deputy Majority Leader
REPORT	Miriam Mado

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2021**





---

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

---

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



***Rarieda Constituency***  
***National Government Constituencies Development Fund (NGCDF)***  
***Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. NG-CDFC CHAIRMAN'S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	8
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	9
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	12
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- RARIEDA CONSTITUENCY</i> .....	13
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	14
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	15
IX. SUMMARY STATEMENT OF APPROPRIATION.....	17
X. BUDGET EXECUTION BY SECTORS AND PROJECTS.....	20
XI. SIGNIFICANT ACCOUNTING POLICIES .....	36
XII. NOTES TO THE FINANCIAL STATEMENTS .....	39
XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	51
XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES.....	52
XV. ANNEX 3 – UNUTILIZED FUND .....	53
XVI. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER.....	55
XVII. ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021 .....	56
XVIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	59

## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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

### **Mandate**

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

#### **Core Values**

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

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

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

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

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

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

#### **(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Kennedy Chacha
2.	Sub-County Accountant	Kennedy O. Oluoch
3.	Chairman NGCDFC	Dr. Paul Ochanda Saoke
4.	Member NGCDFC	Emma Atieno Otieno

#### **(a) Fiduciary Oversight Arrangements**

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

#### **(b) Rarieda Constituency NGCDF Headquarters**

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

**(c) Rarieda Constituency NGCDF Contacts**

Telephone: (254) 722471936

E-mail: [cdfrarieda@ngcdf.go.ke](mailto:cdfrarieda@ngcdf.go.ke)

Website: [www.go.ke](http://www.go.ke)

**(d) Rarieda Constituency NGCDF Bankers**

Cooperative Bank of Kenya Limited

Branch: Kisumu Branch

ACCOUNT NO: 0114129559700 Bank (specify the constituency account banker details)

**(e) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(f) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

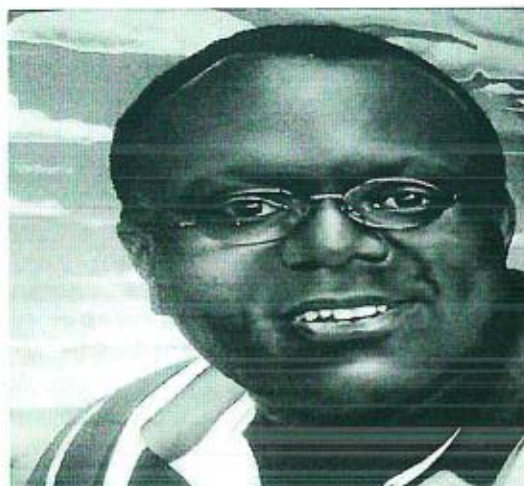
P.O. Box 40112

City Square 00200

Nairobi, Kenya



## **II. NG-CDFC CHAIRMAN'S REPORT**



**Dr. Paul Saoko**

### **NG-CDF CHAIRMAN'S REPORT**

Financial Year 2020/2021 is epochal as it marks the 18<sup>th</sup> 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.

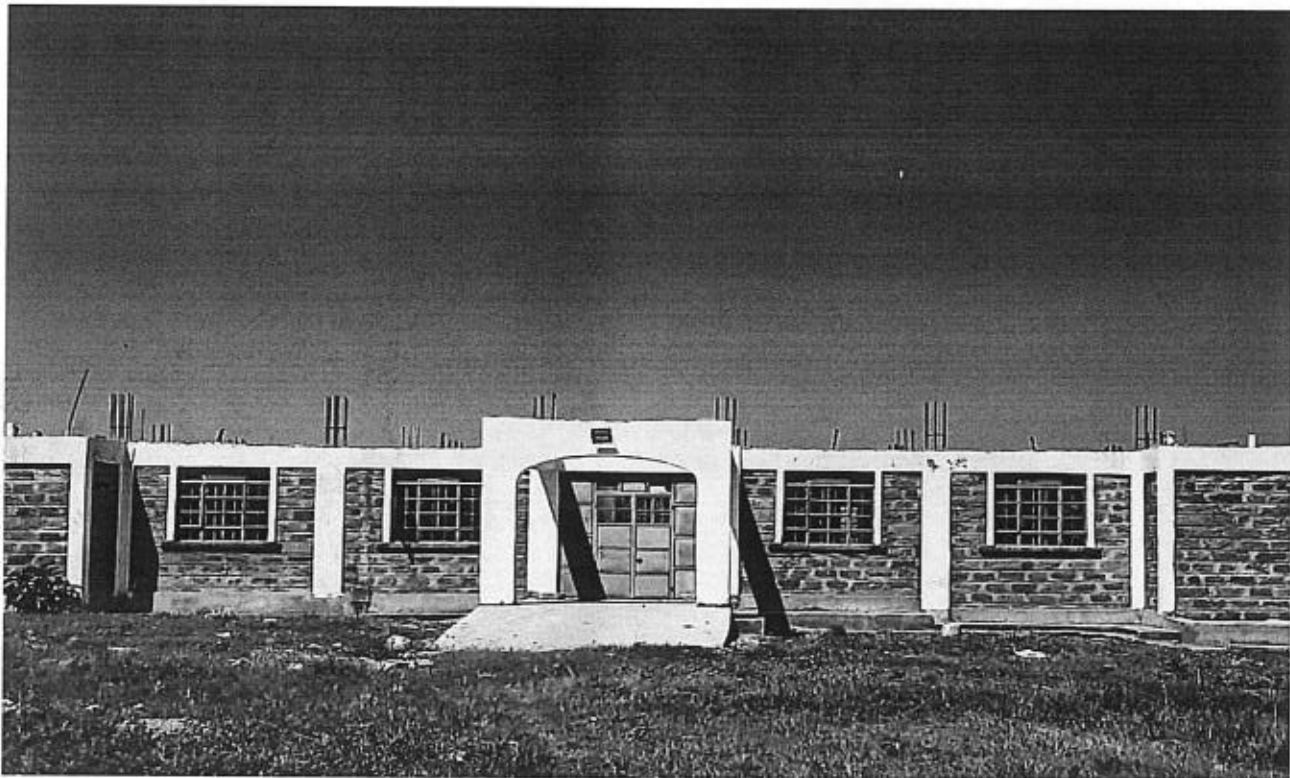
In this Financial Year (2020/2021) the approved budget for the Rarieda NG-CDF was Ksh. 137,088,879. The NG-CDF Board disbursed Ksh. 92,000,000 which was equivalent to 67% of the approved budget for the Financial Year. The balance of Ksh. 45,088,879 (33%) was yet to be disbursed by the time of writing this report. This indicates that close to 33% of the projects earmarked for the Financial Year are yet to be implemented.

The Fund has experienced critical challenges in the intervening period. The advent of the COVID-19 pandemic has presented a near monumental challenge both nationally and locally. It has created an additional demand for fiscal resources even though this is a public health issues that could be addressed solely by the devolved units. There is an urgent need for a multi-stakeholder approach to mitigate the spread of the pandemic. 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 fulfill the 30% quota of projects as defined in the NG-CDF Act. Much as we have strived to build the capacity of the Project Management Committees (PMCs), their operations are yet to be streamlined in order to conform with the operations of the Fund. This is despite organizing training sessions for them. It is important to also note that the recent policy of the Ministry of Education to de-localize school heads largely contributed to the ineffectiveness of the PMCs.

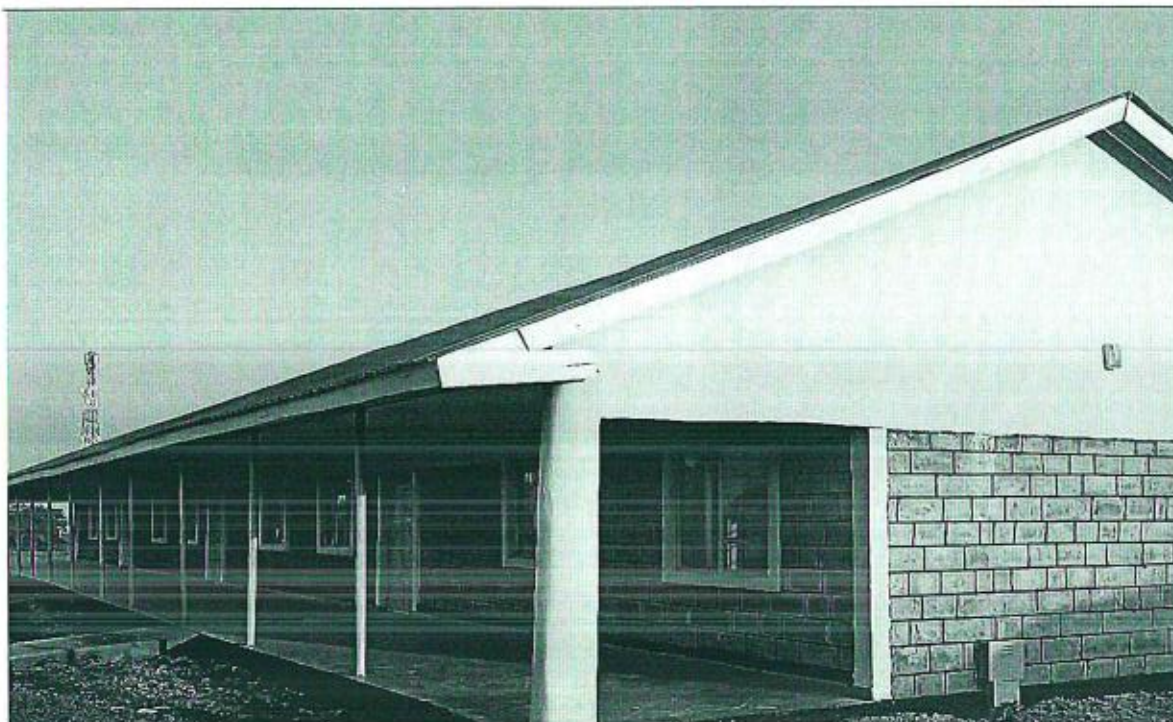


The challenges enumerated above are however surmountable. COVID-19 mitigation (public health) measures need to be integrated in to the functions of the Fund at local level. Public education coupled with purchase of sanitation and protective materials could help mitigate the ravages of the pandemic. In 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 2019/2020.



KMTc RARIEDA HOSTELS



**KISUMU NATIONAL POLYTECHNIC NYAKONGO CAMPUS**



**KISUMU NATIONAL POLYTECHNIC-ADMINISTRATION BLOCK**

**Signature**

**CHAIRMAN NGCDF COMMITTEE**



**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES****Introduction**

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

The key development objectives of *Rarieda Constituency 2018-2022* plan are to:

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

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 20/21 -we constructed more number of classrooms, dormitories, laboratories, administration blocks, toilets, libraries - There was increase in bursary beneficiaries at all levels as per the attached schedules
Security	To increase accessibility to security services	Develop and enhance provincial administration and other security organs infrastructure to enhance service	Number of usable physical infrasture built in locations, sub locations and police stations.	Number of renovated chiefs offices increased from 2 to 5  Number assistant chiefs offices increased from 4



**Rarieda Constituency**

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

**Reports and Financial Statements for The Year Ended June 30, 2021**

		delivery		to 6  Number of police stations increased from 3 to 5
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	NG-Cdfc purchased 8 more 10,000litre tanks to improve sanitation in the constituency

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

**1. Sustainability strategy and profile -**

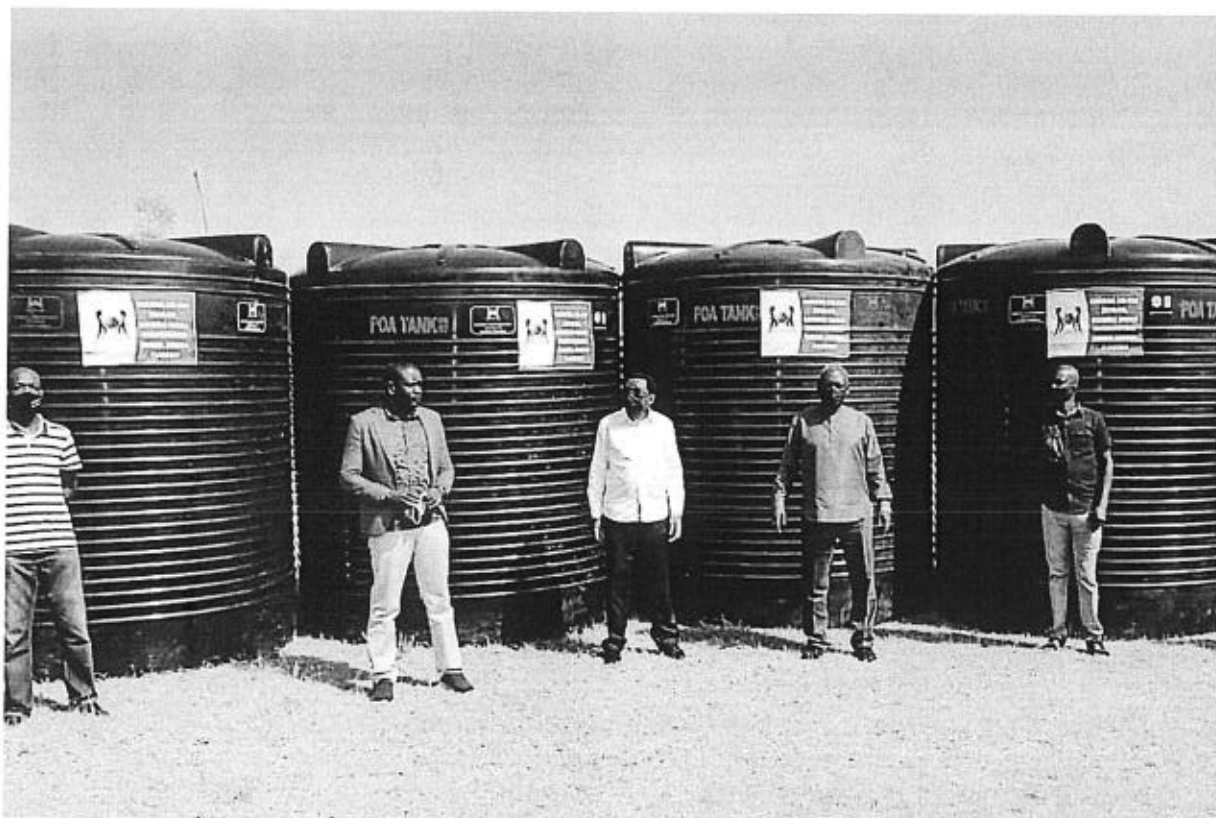
To ensure sustainability of Rarieda NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**



Rarieda NG-Cdf in promoting sanitation in the constituency purchase and distributed 8 10,000 litres water tanks in the constituency.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Rarieda constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate 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. Rarieda constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

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

**4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

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

**Public Participation in Project Identification and Implementation and Monitoring**

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

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

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

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



---

**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-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, 2021. 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Rarieda Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Rarieda Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Rarieda Constituency financial statements were approved and signed by the Accounting Officer on 1.9. 2021.



**Chairman NGCDF Committee**  
**Name: Dr. Paul Saoke**



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





# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RARIEDA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021**

---

### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Rarieda Constituency set out on pages 14 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the



statement receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Rarieda Constituency as at 30 June, 2021, 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. Misstatement of Other Grants and Transfers**

The statement of receipts and payments reflects an amount of Kshs.44,752,146 in respect of other grants and transfers. As disclosed in Note 7 to the financial statements, the balance includes a nil balance and Kshs.10,825,866 in respect of bursary to special schools and security projects respectively. However, the supporting schedules includes an amount of Kshs.380,000 and Kshs.11,275,866 in relation to grants to special schools and security projects respectively resulting in an unexplained variance of Kshs.380,000 and Kshs.450,000 for the two items respectively.

In the circumstances, the accuracy and completeness of other grants and transfers balance of Kshs.44,752,146 could not be confirmed.

#### **2. Cancelled Cheques and Misstated Pay As You Earn (PAYE)**

The statement of receipts and payment reflects an amount of Kshs.2,847,329 in respect of compensation of employees which as disclosed in Note 4 to the financial statements includes an amount of Kshs.244,329 for employer contributions to National Social Security Schemes. This contribution includes cancelled cheques amounting to Kshs.105,028 in respect to National Hospital Insurance Fund, National Social Security Fund and PAYE. In addition, statutory deductions amounting to Kshs.552,104 paid during the year in respect to PAYE were not included in the financial statements.

In the circumstances, the accuracy and completeness of the compensation of employee amount of Kshs.2,847,329 could not be confirmed.

#### **3. Unsupported Committee Expenses**

The statement of receipts, payments reflects a balance of Kshs.23,413,529 with respect to use of goods and services. As disclosed in Note 5 to the financial statements, the balance includes an amount of Kshs.6,112,000 in respect of committee expenses.



However, the supporting schedule reflects a balance of Kshs.12,721,250 resulting in an unexplained and unreconciled variance of Kshs.6,609,250.

Further, included in the use of goods and services is an amount of Kshs.3,550,191 in respect to other committee expenses which was not supported with any documentation.

In the circumstances, the accuracy and completeness of committee expenses could not be confirmed.

#### **4. Unsupported Transfer to Other Government Units**

The statement of receipts and payments reflects a balance of Kshs.89,643,377 in respect of transfers to other Government units which as disclosed in Note 6 to the financial statements includes transfers to primary and secondary schools of Kshs.36,535,746 and Kshs.16,460,000 respectively. However, review of the documents revealed that expenditures of Kshs.1,200,000 and Kshs.4,278,311 for primary and secondary schools respectively were not supported.

In the circumstances, the accuracy of transfers to primary and secondary schools could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.221,239,063 and Kshs.176,150,185 respectively resulting in an under-funding of Kshs.45,088,878 or 20% of the budget. Similarly, the Fund expended Kshs.160,656,381 against an approved budget of Kshs.221,239,063 resulting in an under-expenditure of Kshs.60,582,682 or 27% of the budget.

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

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

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

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

### Basis for Conclusion

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

### Responsibilities of Management and those Charged with Governance

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

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



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

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

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

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

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

27 September, 2022





**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	176,067,725	111,740,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>176,067,725</b>	<b>111,740,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,847,329	2,380,953
Use of goods and services	5	23,413,529	11,693,412
Transfers to Other Government Units	6	89,643,377	56,541,477
Other grants and transfers	7	44,752,146	41,206,359
Acquisition of Assets	8	-	315,600
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>160,656,381</b>	<b>112,137,801</b>
<b>SURPLUS/(DEFICIT)</b>		<b>15,411,344</b>	<b>(396,926)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Rarieda Constituency financial statements were approved on 1.9.2021 and signed by:



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



**National Sub-County**  
**Accountant**  
**Name: Kennedy O. Oluoch**  
**ICPAK M/No:**




**Chairman NG-CDF Committee**  
**Name: Dr. Paul Saoko**

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

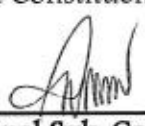
**VIII. STATEMENT OF ASSETS AND LIABILITIES**


	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	15,696,803	82,459
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>15,696,803</b>	<b>82,459</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>15,696,803</b>	<b>82,459</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>15,696,803</b>	<b>82,459</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	82,459	479,385
Prior year adjustments	14	203,000	
Surplus/Defict for the year		15,411,344	(396,926)
<b>NET FINANCIAL POSITION</b>		<b>15,696,803</b>	<b>82,460</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Rarieda Constituency financial statements were approved on 1.9 2021 and signed by:



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

  
**National Sub-County**  
**Accountant**  
**Name: Kennedy O. Oluoch**  
**ICPAK M/No:**

  
**Chairman NG-CDF Committee**

**Name: Dr. Paul Saoke**

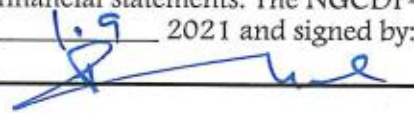


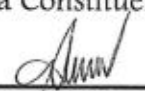
**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


**STATEMENT OF CASHFLOW**

		<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	176,067,725	111,740,876
Other Receipts	3	-	-
		<b>176,067,725</b>	<b>111,740,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,847,329	2,380,953
Use of goods and services	5	23,413,529	11,693,412
Transfers to Other Government Units	6	89,643,377	56,541,477
Other grants and transfers	7	44,752,146	41,206,359
Other Payments	9	-	-
		<b>160,656,381</b>	<b>111,822,201</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	203,000	-
<b>Net Adjustments</b>		<b>203,000</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>15,614,344</b>	<b>(81,326)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(315,600)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(315,600)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>15,614,344</b>	<b>(396,926)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>82,460</b>	<b>479,385</b>
<b>Cash and cash equivalent at END of the year</b>		<b>15,696,803</b>	<b>82,460</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Rarieda Constituency financial statements were approved on 1.9 2021 and signed by:

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

  
**National Sub-County**  
**Accountant**  
**Name: Kennedy O. Oluoch**  
**ICPAK M/No:**

  
**Chairman NG-CDF Committee**  
**Name: Dr. Paul Saoko**

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	2020/2021	Kshs	Kshs	2020/2021	30/06/2021	Kshs	
Transfers from NG-CDF Board	137,088,879	82,459	84,067,725	221,239,063	176,150,185	45,088,878	79.6%
Proceeds from Sale of Assets				0	-		0.0%
Other Receipts				0	-		#DIV/0!
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>82,459</b>	<b>84,067,725</b>	<b>221,239,063</b>	<b>176,150,185</b>	<b>45,088,878</b>	<b>79.6%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,300,000	82,459	260,618	2,643,077	2,847,329	(204,252)	107.7%
Use of goods and services	10,037,999		1,106,741	11,144,740	23,413,529	(12,268,789)	210.1%
Transfers to Other Government Units	71,004,676		57,444,239	128,448,915	89,643,377	38,805,538	69.8%
Other grants and transfers	50,246,204		19,679,100	69,925,304	44,752,146	25,173,158	64.0%
Acquisition of Assets				0	-		#DIV/0!
Other Payments	0		5,577,027.00	5,577,027	-	5,577,027	0.0%

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Receipts/Payments	Original Budget a	Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	2020/2021			2020/2021	30/06/2021		
Funds Pending Approval	3,500,000		-	3,500,000	-	3,500,000	0.0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>82,459</b>	<b>84,067,725</b>	<b>221,239,063</b>	<b>160,656,381</b>	<b>60,582,682</b>	<b>72.6%</b>

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



**Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

- (a) No revenue was raised during the year under review which could form part of AIA
- (b) During the year the Fund experienced over-utilization of above 100% due to the following reasons
- i. **Compensation of employees (107.7%):** over-utilization was as a result of the Board disbursing all previous years outstanding disbursements to the constituency
  - ii. **Use of goods and Services (210.1%):** over-utilization was as a result of the Board disbursing all previous years outstanding disbursements to the constituency
  - iii. **Transfers to other government units (69.8%):** 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 Grants and other transfers (64.0%):** Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year.
  - v. **Acquisition of Assets (0.0%):** underutilization was as a result of NG-CDFC not budgeting for purchase of any office asset.
- (c) All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2020/2021, previous years outstanding disbursements.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	60,582,682
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	45,088,878
	15,493,803
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	202999.9
Cash and Cash Equivalents at the end of the FY 2020/2021	15,696,803

The NGCDF-Rarieda Constituency financial statements were approved on 1.9.2021 and signed by:





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

**National Sub-County Accountant**

**Chairman NG-CDF Committee**

**Name: Kennedy O. Oluoch**  
**ICPAK M/No:**

**Name: Dr. Paul Saoko**

## X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,300,000	82,459	260,618	2,643,077	2,847,329	(204,252)
1.2 Committee allowances	3,425,333			3,425,333	3,330,043	95,290
1.3 Use of goods and services	2,500,000		1,106,741	3,606,741	3,881,801	(275,060)
	<b>8,225,333</b>	<b>82,459</b>	<b>1,367,359</b>	<b>9,675,151</b>	<b>10,059,173</b>	<b>(384,022)</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,612,666			1,612,666	1,428,450	184,216
2.2 Committee allowances	1,500,000			1,500,000	8,870,800	(7,370,800)
2.3 Use of goods and services	1,000,000			1,000,000	5,902,435	(4,902,435)
	<b>4,112,666</b>	<b>-</b>	<b>-</b>	<b>4,112,666</b>	<b>16,201,685</b>	<b>(12,089,019)</b>
<b>3.0 Emergency</b>						
	7,192,207		1,983,924	9,176,131	4,333,172	4,842,959
3.2 Secondary schools				-		-



**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools						
4.2 Secondary Schools	16,096,355			16,096,355	12,906,000	3,190,355
4.3 Tertiary Institutions	15,000,000		1,255,632	16,255,632	13,416,960	2,838,672
						-
4.5 Social Security				-		-
	<b>31,096,355</b>	-	<b>1,255,632</b>	<b>32,351,987</b>	<b>26,322,960</b>	<b>6,029,027</b>
<b>5.0 Sports</b>						
5.1	2,741,778		2,190,172	4,931,950		4,931,950
<b>Total</b>	<b>2,741,778</b>	-	<b>2,190,172</b>	<b>4,931,950</b>	-	<b>4,931,950</b>
5.3						
<b>6.0 Environment</b>						
6.1 Kobonyo Primary School	130,000			130,000	130,000	-
6.2 Boi Primary School	130,000			130,000	130,000	-
6.3 Mahaya Primary	130,000			130,000	130,000	-
6.4 Ochienga Primary	200,000		60,000	260,000	200,000	60,000
6.5 Wambisa Primary	130,000			130,000	130,000	-
6.6 Rabungu Primary	130,000			130,000	130,000	-
6.7 Agok primary	200,000		150,000	350,000		350,000
Iweya primary school	130,000			130,000	130,000	-
6.9 Mirau Primary	130,000			130,000	130,000	-
6.1 Naya Primary	200,000			200,000		200,000
6.11 Ndonoyo primary	200,000			200,000		200,000



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.12 Wera Primary Special Unit	200,000			200,000		200,000
6.13 Nguka Primary	200,000			200,000		200,000
6.14 Nyakongo Girls Secondary	130,000			130,000	130,000	-
6.15 Lela Primary			150,000	150,000	150,000	-
6.16Lwak Girls Bording			200,000	200,000		200,000
6.17 Rarieda Primary			200,000	200,000	200,000	-
6.18 Ndhere Primary			173,677	173,677	173,677	-
6.19 Kadundo Primary			150,000	150,000	150,000	-
6.20 Wera Secondary			150,000	150,000	150,000	-
6.21 Nyabera Primary			150,000	150,000	150,000	-
6.22 Kametho Primary			150,000	150,000	150,000	-
6.23 St Antony Pala Kobong secondary			200,000	200,000	200,000	-
6.24 Tuju Mixed Secondary			150,000	150,000	150,000	-
6.25 St Marks Wagaya Secondary			150,000	150,000	32,794	117,206
6.26 Nyagoko Secondary School			150,000	150,000	150,000	-
Oboch Primary			200,000	200,000		200,000
Kusa Primary			200,000	200,000	200,000	-
Kakremba Primary			173,626	173,626	173,677	(51)
Lwala Rahongo Primary			150,000	150,000		150,000
Tuju Primary			150,000	150,000		150,000
Got Okola Primary			150,000	150,000		150,000
Migowa Primary			150,000	150,000		150,000
Ruma Primary			150,000	150,000		150,000
Kakremba Primary			150,000	150,000		150,000
Nyamor Primary			150,000	150,000		150,000

**Karieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021					
Atemo Primary			150,000	150,000		150,000
Kayundi Primary			60,000	60,000		60,000
Saradidi Secondary			60,000	60,000		60,000
Kametho Primary			60,000	60,000		60,000
Okiro Primary			60,000	60,000		60,000
Wera Primary			60,000	60,000		60,000
Tuju Secondary			60,000	60,000		60,000
Nyabera Secondary			60,000	60,000		60,000
St Silvester Girls			60,000	60,000		60,000
Naya Secondary			60,000	60,000		60,000
Rarieda Sub County Headquarters			80,818	80,818		80,818
<b>Total</b>	<b>2,240,000</b>	<b>-</b>	<b>4,578,121</b>	<b>6,818,121</b>	<b>3,270,148</b>	<b>3,547,973</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Lela Primary School				-		-
Lwak Girls Boarding Primary Sch.				-		-
Rarieda Primary School	300,000			300,000		300,000
Ndhere Primary School				-		-
Kadundo Primary School	400,000			400,000		400,000
6.6 Wera Secondary School				-		-
6.7 Nyabera Primary School	400,000		300,000.00	700,000		700,000
Migowa Primary School			200,000.00	200,000	200,000.00	-

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rakombe Primary School			200,000.00	200,000	200,000.00	-
Nyabera Primary School			300,000.00	300,000	300,000.00	-
Abaga Primary school			500,000.00	500,000	500,000.00	-
Ndwara Primary School			600,000.00	600,000	600,000.00	-
Rariw Primary School			100,000.00	100,000	100,000.00	-
Nyabera Primary School			400,000.00	400,000	400,000.00	-
Ralliew Primary School			400,000.00	400,000	400,000.00	-
6.8 Kametho Primary School						
6.14 Kusa Primary School	400,000			400,000	400,000	-
6.16 Kakremba Primary School						-
6.17 Agok Primary School						-
6.18 Lwala Rahongo Primary School						-
6.19 Tuju Primary School						-
6.20 Got Okola Primary School						-
6.21 Migowa Primary School	400,000			400,000	400,000	-
6.23 Kakremba Primary School						-
6.24 Nyamor Primary School						-



**Kariera Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.25 Atemo Primary School				-		-
6.26 Ochienga Primary School				-		-
6.27 Kayundi Primary School				-		-
6.28 Saradidi Secondary School	400,000			400,000		400,000
6.29 Kametho Primary School				-		-
6.30 Okiro Primary School				-		-
6.31 Wera Primary School				-		-
				-		-
7.0 Primary Schools Projects				-		-
7.2 Mumbo Primary School	200,000		300,000.00	500,000	200,000	300,000
7.3 Lweya Primary School			400,000.00	400,000	400,000	-
7.4 Mirau Primary School			700,000.00	700,000	700,000	-
7.5 Kokise Primary School	600,000		300,000.00	900,000	300,000	600,000
7.7 Luoro Primary School			300,000.00	300,000	300,000	-
7.8 Kakremba Primary School			200,000.00	200,000		200,000
7.9 Lusi Primary School	200,000		600,000.00	800,000	800,000	-
7.10 Kunya Primary School			400,000.00	400,000	400,000	-
7.11 Raliew Primary School	400,000		100,000.00	500,000	400,000	100,000

*National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.12 Masala Primary School			200,000.00	200,000	200,000	-
7.13 Ujwanga Primary School			200,000.00	200,000	200,000	-
7.14 Rambugu Primary School			400,000.00	400,000	400,000	-
7.15 Lwanda Kotieno Primary School	700,000		600,000.00	1,300,000		1,300,000
7.16 Siger Primary School			400,000.00	400,000	400,000	-
7.17 Kawamangaria Primary School	400,000			400,000	400,000	-
7.18 Nyamboyo Primary School	400,000		400,000.00	800,000	800,000	-
7.19 Nyamor Primary School			700,000.00	700,000	700,000	-
7.20 Nyagoko Primary School			400,000.00	400,000	400,000	-
7.21 Lwak Mixed Primary School			400,000.00	400,000	400,000	-
7.22 Mabinju Primary School			700,000.00	700,000	700,000	-
7.24 Akuom Primary School	200,000		400,000.00	600,000	400,000	200,000
7.25 Tiga Primary School			400,000.00	400,000	400,000	-
7.26 Pala Kobong Primary School			200,000.00	200,000	200,000	-
7.27 Got Okola Primary School			400,000.00	400,000	400,000	-
7.28 Rachar Primary School	400,000			400,000		400,000
7.29 Langu Primary School	700,000		300,000.00	1,000,000	300,000	700,000
7.30 Komolo Primary School	200,000		400,000.00	600,000	400,000	200,000



**Karieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.31 Got Korwa Primary School			700,000.00	700,000	700,000	-
7.32 Tanga Primary School	700,000		800,000.00	1,500,000		1,500,000
7.33 Manywanda Primary School	700,000		700,000.00	1,400,000		1,400,000
7.35 Wambisa Primary Sch.			400,000.00	400,000	397,637	2,363
7.36 Ogango Primary School			300,000.00	300,000	300,000	-
7.37 Mirando Primary School			400,000.00	400,000	400,000	-
7.38 Kagiwa Primary School	400,000		400,000.00	800,000	800,000	-
7.39 Tuju Primary School			400,000.00	400,000	400,000	-
7.40 Kawuondi Primary School			200,000.00	200,000	200,000	-
7.41 Got Kojwang Primary School	400,000		500,000.00	900,000	500,000	400,000
7.42 Rabel Primary school	400,000		400,000.00	800,000	400,000	400,000
7.43 Ramoya Primary School			400,000.00	400,000	400,000	-
7.44 Lwala Rahongo Primary School	400,000		200,000.00	600,000	200,000	400,000
7.45 Ndigwa Primary School	400,000		200,000.00	600,000	200,000	400,000
7.46 Nyangoye Primary School			400,000.00	400,000	400,000	-
7.47 Agok Primary School			400,000.00	400,000	400,000	-
7.48 Buru Primary School			400,000.00	400,000	400,000	-
7.49 Lieta Primary School	500,000		400,000.00	900,000	400,000	500,000



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.50 Ranyala Primary School	700,000		300,000.00	1,000,000	300,000	700,000
7.51 Okiro Primary School			400,000.00	400,000	400,000	-
7.52 Wera Primary School			700,000.00	700,000	700,000	-
7.53 Oduoyo Primary School			400,000.00	400,000	400,000	-
7.54 Boi Primary School			400,000.00	400,000	400,000	-
7.55 Kanyichudo Primary School	700,000		400,000.00	400,000	400,000	-
7.56 Powo Primary School			400,000.00	1,100,000	400,000	700,000
7.57 Kamalumbi Primary school			800,000.00	800,000	800,000	-
7.58 Alara Primary School			400,000.00	400,000	400,000	-
7.59 Kaonje Primary School			400,000.00	400,000	400,000	-
Migowa Primary School			400,000.00	400,000	400,000	-
7.60 Oboch Primary School	400,000		200,000.00	200,000	200,000	-
7.61 Ramba Primary School	600,000			400,000	400,000	-
7.62 St Lazarus Pri. Sch.			800,000.00	1,400,000		1,400,000
7.63 Mahaya Primary School			400,000.00	400,000	400,000	-
7.65 Manera Primary School			400,000.00	400,000	400,000	-
7.66 Gangu Primary School	600,000		400,000.00	400,000	400,000	-
7.67 Atemo Primary School			459,798.00	1,059,798	459,798	600,000
			800,000.00	800,000	800,000	-

**Karieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.68 Kayundi Primary School	700,000		100,000.00	800,000	700,000	100,000
7.69 Chianda Primary School	700,000		800,000.00	1,500,000	800,000	700,000
7.70 Okela Primary School			400,000.00	400,000	400,000	-
7.71 Kobonyo Primary School			200,000.00	200,000	200,000	-
7.72 Kasiri Primary School			700,000.00	700,000	700,000	-
7.73 Wayaga Primary School	500,000		400,000.00	900,000	700,000	200,000
7.74 Mituri Primary School			400,000.00	400,000	400,000	-
7.75 Dagamoyo Primary School			100,000.00	100,000		100,000
7.76 Ragengni primary School			400,000.00	400,000	400,000	-
Kandhere Primary School	500,000			500,000		500,000
Kawino Primary School	800,000			800,000		800,000
Kiswaro Primary School	400,000			400,000		400,000
Kolo Primary School	200,000			200,000	200,000	-
MadianySpecial School	800,000			800,000	800,000	-
Majango Primary School	400,000			400,000		400,000
Komollo Enterprises			800,000.00	800,000	800,000.00	-
Komollo Enterprises			400,000.00	400,000	400,000.00	-
Komollo Enterprises			378,311.00	378,311	378,311.00	-

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Makasembo Primary School				-		-
Maugo Primary School	200,000			200,000	200,000	-
Naya Primary School				-		-
Ndonyo Primary School				-		-
Nguka Primary School				-		-
Nyakongo Primary School	400,000			400,000		400,000
Omboye Primary School	400,000			400,000		400,000
Osewre Primary School	700,000			700,000		700,000
Rambira Primary School	100,000			100,000		100,000
Ruma Primary School	700,000			700,000		700,000
Wagoro Primary School	400,000			400,000		400,000
8.1 Wangarot Primary School	800,000			800,000	800,000	-
Wera Primary School-special unit				-		-
God Bondo Primary	400,000			400,000	400,000	-
Aduoyo Primary School	400,000			400,000	400,000	-
Kandaria Primary	200,000			200,000		200,000
				-		-



**Karieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Total</b>	<b>23,300,000</b>	<b>-</b>	<b>33,538,109</b>	<b>56,838,109</b>	<b>36,535,746</b>	<b>20,302,363</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Wangarot Mixed Secondary School			500,000	500,000	400,000	100,000
8.2 Majango Secondary School			400,000	400,000	300,000	100,000
8.3 Rarieda Secondary school			800,000	800,000	800,000	-
8.4 Gagra Secondary School			300,000	300,000	300,000	-
8.5 St Antony Pala Kobong Mixed Secondary School	1,500,000		100,000	1,600,000		1,600,000
8.6 Tanga Mixed Secondary School	600,000		500,000	1,100,000	500,000	600,000
8.7 Nyakongo Girls Secondary School	400,000			400,000		400,000
Nyakonono Girls Secondary			700,000.00	700,000	700,000.00	-
St Marys Lwak Girls			400,000.00	400,000	400,000.00	-
Ramogi Achieng Oneko Secondary			100,000.00	100,000	100,000.00	-
8.8 Nyabera Secondary School			200,000	200,000		200,000
8.9 Naya Secondary School			3,560,000	3,560,000	3,560,000	-
8.10 Oboch Secondary School			250,000	250,000	200,000	50,000
Kitambo Secondary School			300,000	300,000	300,000	-
8.12 Eng. Gumbo Rambira Girls Sec. Sch.			500,000	500,000	500,000	-
8.13 Migowa Secondary School			800,000	800,000		800,000

**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.14 Ramogi Ochieng' Oneko Sec. Sch.			300,000	300,000	300,000	-
8.15 Makasembo Secondary School	300,000			300,000	300,000	-
8.16 Ndwara Mixed Sec. Sch.			700,000	700,000	700,000	-
8.17 St Marys Lwak Girl High School				-		-
8.18 Rachar Secondary School	700,000		400,000	1,100,000	700,000	400,000
8.19 Agok Secondary School			700,000	700,000		700,000
8.20 Raliew Secondary School	700,000		400,000	1,100,000	700,000	400,000
8.21 Kokise Mixed Sec Sch			700,000	700,000	700,000	-
8.22 Luoro Secondary School	700,000		700,000	1,400,000	700,000	700,000
8.23 Ramba Secondary School			400,000	400,000	400,000	-
8.24 Nyamasore Secondary School			700,000	700,000	700,000	-
8.25 Chianda High School			700,000	700,000	700,000	-
8.26 Okela Secondary School				-		-
8.27 Ruma Secondary School	700,000		700,000	1,400,000	700,000	700,000
6.32 Tuju Secondary School	504,676			504,676		504,676
6.33 Nyabera Secondary School				-		-
6.34 St Silvester Girls Secondary School				-		-
6.35 Naya Secondary School				-		-



**Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mahaya Secondary School	1,000,000			1,000,000		1,000,000
Nyamor Secondary School	800,000			800,000		800,000
Rambugu Secondary School	500,000			500,000		500,000
7.76 Ragengni Girls Secondary School	1,800,000			1,800,000	1,800,000	-
6.10 Tuju Mixed Secondary School				-		-
6.11 St Marks Wayaga Sec Sch.	800,000			800,000		800,000
6.12 Nyagoko Secondary School				-		-
St Johannes kawuondi Secondary	200,000			200,000		200,000
St Mathew Ochienga Secondary	700,000			700,000		700,000
<b>Total</b>	<b>11,904,676</b>	<b>-</b>	<b>15,810,000</b>	<b>27,714,676</b>	<b>16,460,000</b>	<b>11,254,676</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
Jaramogi Oginga Odinga University	3,300,000		271,035	3,571,035	3,571,035	-
Kisumu national Polytechnic-Rarieda Campus	7,500,000		8,474,873	15,974,873	16,776,596	(801,723)
KMTC -Rarieda	18,000,000		644,133	18,644,133	15,500,000	3,144,133
Rarieda Teachers Training College	7,000,000		2,184,400	9,184,400	800,000	8,384,400
Rarieda TTI			2,000,000	2,000,000		2,000,000
<b>Total</b>	<b>35,800,000</b>	<b>-</b>	<b>13,574,441</b>	<b>49,374,441</b>	<b>36,647,631</b>	<b>12,726,810</b>
<b>10.0 Security Projects</b>						



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
DCC Office Rarieda	600,000		692,940	1,292,940	1,198,000	94,940
Sub County Police Commander-Rarieda	800,000			800,000	800,000	-
Central Uyoma Chief Office	700,000			700,000	700,000	-
Madiany Chief Office	2,675,865		800,000	3,475,865	3,377,866	97,999
Nyilima Chief Office	400,000			400,000	400,000	-
DCIO Office Rarieda	300,000			300,000	150,000	150,000
Ndori Police station						
West Katwenga A. chief office			800,000	800,000	800,000	-
Ndigwa Chief office			700,000	700,000	700,000	-
South Asembo Chief Office			300,000	300,000	300,000	-
Rarieda Law Court	1,500,000		500,000	500,000	500,000	-
Memba Assist chief office				1,500,000	1,500,000	-
<b>Total</b>	<b>6,975,865</b>	<b>-</b>	<b>4,192,940</b>	<b>11,168,805</b>	<b>10,825,866</b>	<b>342,939</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-		-	-	-	-
11.2 Construction of CDF office	-		-	-	-	-
11.3 Purchase of furniture and equipment	-		-	-	-	-

**Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of computers	-		-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
<b>12.0 Others</b>						
Innovative Hub			4,677,027	4,677,027	-	4,677,027
Chianda community Hall			900,000	900,000	-	900,000
				-	-	-
				-	-	-
				-	-	-
<b>Total</b>	-	-	5,577,027	5,577,027	-	5,577,027
Funds pending approval**						
<b>Total</b>						

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

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

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

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

#### **Proceeds from Sale of Assets**

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

#### **Other receipts**

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

#### ***Unutilized Funds from PMCs.***

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



**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

#### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

#### **14. Errors**

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

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

#### **15. Related Party Transactions**

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

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 041063			41,740,876
AIE NO. B 041190			4,000,000
AIE NO. B 041338			18,000,000
AIE NO. B 049160			6,000,000
AIE NO. B 047754			5,000,000
AIE NO. B 104078			14,000,000
AIE NO. B 104460			21,000,000
AIE NO. B 096796			2,000,000
AIE NO.B096878		3,400,000.00	
AIE NO.		10,000,000.00	
AIE NO.B104502		15,000,000.00	
AIE NO.B14671		20,000,000.00	
AIE NO.		1,300,001.00	
AIE NO. B104814		34,367,724.10	
AIE NO. B 124652		9,000,000.00	
AIE NO. B 119626		8,500,000.00	
AIE NO. B 128016		13,000,000.00	
AIE NO. B 128258		6,900,000.00	
AIE NO. B 132313		6,000,000.00	
AIE NO. B 132019		6,000,000.00	
AIE NO.B126274		7,000,000.00	
AIE NO. B105069		10,600,000.00	
AIE NO, B140713		12,000,000.00	
AIE NO, B138982		13,000,000.00	
<b>TOTAL</b>		<b>176,067,725</b>	<b>111,740,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs



***Rarieda Constituency***

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

***Reports and Financial Statements for The Year Ended June 30, 2021***

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	-	-
	-	-
<b>Total</b>	-	-

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,602,809	2,135,793
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	244,520	245,160
<b>Total</b>	<b>2,847,329</b>	<b>2,380,953</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	6,112,000	
Utilities, supplies and services	60,710	4,171,824
Communication, supplies and services	474,545	-
Domestic travel and subsistence	119,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,888,450	-
Hospitality supplies and services	50,000	-
Other committee expenses	3,550,191	-
Committee allowance	6,856,000	6,164,000
Insurance costs	-	-
Specialized materials and services	291,560	-
Office and general supplies and services	2,555,923	1,357,588
Other operating expenses	1,133,050	-
Routine maintenance – vehicles and other transport equipment	322,100	-
Routine maintenance – other assets		-
<b>Total</b>	<b>23,413,529</b>	<b>11,693,412</b>



**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	36,535,746	11,650,000
Transfers to secondary schools (see attached list)	16,460,000	9,366,350
Transfers to tertiary institutions (see attached list)	36,647,631	35,525,127
<b>TOTAL</b>	<b>89,643,377</b>	<b>56,541,477</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,906,000	27,955,959
Bursary – tertiary institutions (see attached list)	13,416,960	5,003,340
Bursary – special schools (see attached list)		427,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security projects (see attached list)	10,825,866	2,107,060
Sports projects (see attached list)	-	2,738,000
Environment projects (see attached list)	3,270,148	-
Emergency projects (see attached list)	4,333,172	2,975,000
<b>Total</b>	<b>44,752,146</b>	<b>41,206,359</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	315,600.00
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 Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	-	<b>315,600.00</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Cooperative Bank of Kenya, Kisumu Branch . NG-CDF RARIEDA A/C no.01141295597000	15,696,803	82,459
	-	-
	-	-
<b>Total</b>	<b>15,696,803</b>	<b>82,459</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**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>
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer</i>	dd/mm/yy	0.00	0.00	0.00
<i>Total</i>				<b>0.00</b>

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0.00	0.00
Retention held during the year (B)	0.00	0.00
Retention paid during the Year (C)	0.00	0.00
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	0.00	0.00

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	0.00	0.00
Gratuity held during the year (B)	0.00	0.00
Gratuity paid during the Year (C)	0.00	0.00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	0.00	0.00

*[Provide short appropriate explanations as necessary]*

### 13. BALANCES BROUGHT FORWARD

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	82,459	479,385
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>82,459</b>	<b>479,385</b>

*[Provide short appropriate explanations as necessary]*

### 14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	203,000	203,000
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>203,000</b>	<b>203,000</b>

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

### 15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0.00	0.00
Imprest issued during the year (B)	5,600,400	0.00
Imprest surrendered during the Year (C)	5,600,400	0.00
closing accounts in account receivables D= A+B-C	<b>0.00</b>	<b>0.00</b>

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
closing account receivables D= A+B-C	<b>0.00</b>	<b>0.00</b>



**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	(204,252)	343,076.86
Use of goods and services	(12,268,789)	1,106,740.95
Amounts due to other Government entities (see attached list)	38,805,538	57,744,239
Amounts due to other grants and other transfers (see attached list)	25,173,158	19,379,151
Acquisition of assets		
Others ( <i>specify</i> )	5,577,027	5,577,027
Funds pending approval	3,500,000	
	<b>60,582,682</b>	<b>84,150,235</b>

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	583,801	4,209,227
	<b>583,801</b>	<b>4,209,227</b>

*Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					



**XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
Sub-Total				
Grand Total				

**Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**XV. ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		(204,252)	343,077.00	
Use of goods & services		(12,268,789)	1,106,741.00	
<b>Amounts due to other Government entities</b>				
Primary Schools		20,302,363	36,535,746	Unspent balance and funds not yet disbursed by NG-CDF Board.
Secondary School		11,254,676	16,460,000	Unspent balance and funds not yet disbursed by NG-CDF Board.
Tertiary Institutions		12,726,810	36,647,631	Unspent balance and funds not yet disbursed by NG-CDF Board.
<b>Sub-Total</b>		<b>44,283,849</b>	<b>89,643,377</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary		6,029,027	955,632.04	Unspent balance and funds not yet disbursed by NG-CDF Board.
Security		342,939	3,992,940.00	Unspent balance and funds not yet disbursed by NG-CDF Board.
Sports		4,931,950	2,190,172.00	Unspent balance and funds not yet disbursed by NG-CDF Board.
Environment		3,547,973	4,778,171.99	Unspent balance and funds not yet disbursed by NG-CDF Board.
Emergency		4,842,959	4,333,172	Unspent balance and funds not yet disbursed by NG-CDF Board.
<b>Sub-Total</b>		<b>19,694,847.09</b>	<b>19,379,150.86</b>	
<b>Acquisition of assets</b>				
<b>Others (specify)</b>		<b>5,577,027.00</b>	<b>5,577,027.00</b>	Funds not yet disbursed by NG-CDF Board and unspent balance

*Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	Sub-Total		5,577,027.00	
Funds pending approval		3,500,000		Funds not yet disbursed by NG-CDF Board
Grand Total		60,582,682	84,150,234.37	



*Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XVI. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/20</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2020/21</b>
Land				
Buildings and structures	7,971,517.00	-	-	7,971,517.00
Transport equipment	3,130,000.00	-	-	3,130,000.00
Office equipment, furniture and fittings	6,574,648.00	-	-	6,574,648.00
ICT Equipment, Software and Other ICT Assets	855,000.00	-	-	855,000.00
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>18,531,165.00</b>	<b>-</b>	<b>-</b>	<b>18,531,165.00</b>

*Rarieda Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Reports and Financial Statements for The Year Ended June 30, 2021*

**XVII. ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
LWALA RAHONGO PRIMARY	EQUITY,BONDO	750293782126	25	
MUMBO PRIMARY	EQUITY,BONDO	750298664588	152.5	
RACHAR SECONDARY	KCB,BONDO	1108358357	259.3	
TUJU PRIMARY	EQUITY,BONDO	750298199203	305	
KAMALUMBE PRIMARY	EQUITY,BONDO	750297320460	360	
MAKASEMBO SECONDARY	KCB,BONDO	1107001242	509.5	15987
RARIW PRIMARY	KCB,BONDO	1106761286	551.4	
KUNYA PRIMARY	KCB,BONDO	1113434422	777	
NYAMASORE SECONDARY	KCB,BONDO	1106591275	908.75	
NYAMOR PRIMARY	KCB,BONDO	1108314163	930.7	
WAMBISA PRIMARY	EQUITY,BONDO	750294031885	945.8	
MABINJU PRIMARY	KCB,BONDO		975	
MASALA PRIMARY	KCB,BONDO	1117455149	1,140.00	
RARIEDA SECONDARY	KCB,BONDO	1108413196	1,153.00	
RAKOMBE PRIMARY	KCB,BONDO	1131871359	1,254.50	
S.ASEMBO CHIEFS OFFICE	KCB,BONDO	1279873108	1,280.00	
WANGAROT SECONDARY	EQUITY,BONDO	750295111535	1377.55	
RAMBUGU PRIMARY	KCB,BONDO	1110965745	1,472.00	
POWO PRIMARY	EQUITY,BONDO	750293739498	1,608.00	
RAMOGI ACHIENG ONEKO SEC.	KCB,BONDO	1238361757	1,664.00	115780
KOBONYO PRIMARY	CO-OP,BONDO	1139623613500	1,694.62	
OBAGA PRIMARY	EQUITY,BONDO	75029402547	1,742.50	
RALIEW PRIMARY	EQUITY,BONDO	750294077814	1,780.50	
KAYUNDI PRIMARY	KCB,BONDO	1134458339	1,831.00	
LUSI PRIMARY	EQUITY,BONDO	750193058068	1895.35	

**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
RABEL PRIMARY	KCB,BONDO	1122796161	1,967.50	
WAYAGA PRIMARY	EQUITY,BONDO	750293991854	2,040.50	
ADUOYO PRIMARY	CO-OP,BONDO	1139623619000	2,062.75	
NDWARA PRIMARY	CO-OP,BONDO	1139623624100	2,100.25	
MANERA PRIMARY	KCB,BONDO	1129898342	2,334.00	
WEA SECONDARY	EQUITY,BONDO	750293168733	2,380.77	
SIGER PRIMARY	KCB,BONDO	111866376	2,620.00	
KAGWA PRIMARY	EQUITY,BONDO	750294644739	2,711.35	
KAWAMANG'ARIA PRIMARY	KCB,BONDO	1120915252	2,876.50	
KAKREMBIA PRIMARY	CO-OP,BONDO	1141624517600	2,902.20	27559.3
BOI PRIMARY	CO-OP,BONDO	1141871288700	2,975.00	
OBOCH PRIMARY	EQUITY,BONDO	750293998551	3,019.60	
OKELA PRIMARY	KCB,BONDO	1127638785	3,167.00	
KAWUONDI PRIMARY	EQUITY,BONDO	750296186938	3,336.70	
KITAMBO SECONDARY	KCB,BONDO	1106993012	3489	
TIGA PRIMARY	EQUITY,BONDO	750297489972	4,112.50	
DAGAMOYO PRIMARY	CO-OP,BONDO	1139623678200	4,542.50	
GAGRA SECONDARY	KCB,BONDO	1112275209	5,668.00	
LUORO PRIMARY	EQUITY,BONDO	750270073080	82,215.50	
LUORO SECONDARY	EQUITY,BONDO	750270073080	420,686.00	
LWEYA PRIMARY SCHOOL	KCB	1147320441		59,000.20
MANYWANDA PRIMARY SCHOOL	KCB	1154501933		98,000.10
OGANGO PRIMARY SCHOOL	KCB	1135112702		115,000.45
CHIANDA PRIMARY SCHOOL	KCB	1208920279		122,457.30
WAGORO PRIMARY SCHOOL	KCB	1132565170		32,000.75
ST ANTONY PALAKOBONG SEC SCH.	EQUITY	O750298311122		324,450.00



**Rarieda Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
RALIEW SECONDARY SCHOOL	KCB	1133790112		25,065.00
RANGENGNI GIRLS HIGH SCHOOL	EQUITY	O297329832		234,000.00
TANGA SECONDARY SCHOOL	KCB	1135314144		35,348.75
KMTC -RARIEDA	KCB	1203540949		3,004,578.00
<b>Total</b>			<b>583,801</b>	<b>4,209,227</b>

*Rarieda Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**XVIII. 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)