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THE NATIONAL ASSEMBLY PADDIS I AID	
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TABLED BY:	Deputy Majority leader
CLERK-AT THE-TABLE:	F. Mwangi

REPORT

OF

THE AUDITOR-GENERAL

ON

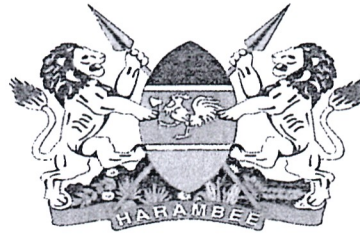
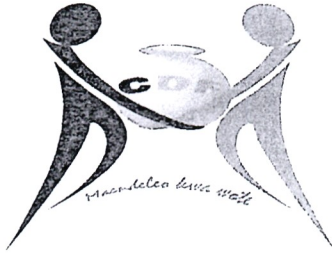
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
RARIEDA CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RARIEDA CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

Revised Template 30th June 2019



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
RARIEDA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RARIEDA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Peter Nyajure Achar
2.	Sub-County Accountant	Alloyce Obama
3.	Chairman NGCDFC	Paul Ochanda Saoke
4.	Member NGCDFC	Emmah Atieno Otieno

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF RARIEDA Constituency Headquarters

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

RARIEDA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NGCDF RARIEDA Constituency Contacts

Telephone: (254) 722713331

E-mail: rarieda@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF RARIEDA Constituency Bankers

BANK: Cooperative Bank of Kenya Limited

BRANCH: Kisumu Branch

ACCOUNT NO: 0114129559700

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

RARIEDA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

II. STATEMENT OF ENTITY 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, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, 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 *entity*, 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 entity 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 entity'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 15.9.2019.



Fund Account Manager

Name:



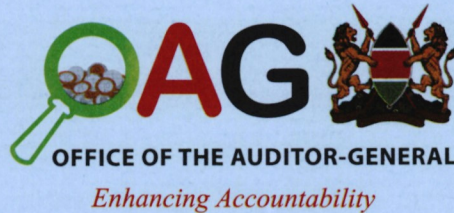
Sub-County Accountant

Name:

ICPAK Member Number:

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, 2019

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 6 to 36, which comprise the statement of assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Committee Expenses

Included in the statement of receipts and payments under use of goods and services figure of Kshs.13,497,740 is committee expenses figure of Kshs.11,787,000 as disclosed in Note 3 to the financial statements. The committee expenses figure of Kshs.11,787,000 includes payments totalling Kshs.5,200,000 that was not supported by minutes of the meetings held and signed attendance list as required.

In addition, the Fund had budgetary provision in respect of committee expenses for the financial year 2018/2019 amounting to Kshs.5,271,226 when compared to the actual expenditure of Kshs.11,787,000 leading to unexplained over expenditure of

Kshs.6,515,774, contrary to IPSAS 24 which requires explanation to be provided in respect of material differences between the actual expenditure and approved budget.

Consequently, the regularity of the committee expenses of Kshs.5,200,000 for the year ended 30 June, 2019 could not be confirmed.

2. Unsupported Emergency Projects

Included in other grants and transfers figure of Kshs.34,593,581 is emergency projects figure of Kshs.2,500,000 as disclosed in Note 5 to the financial statements. The amount was disbursed to two secondary schools and three primary schools for renovation of classrooms, construction of classrooms and construction of toilets. However, project files containing documents such as requests and expenditure estimates and approval minutes relating to construction of toilets and classrooms by the benefiting schools were not availed for review.

Consequently, the regularity of Kshs.2,500,000 spent as emergency during the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Rarieda Constituency Management in accordance with ISSAI 130 on 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 statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.146,315,846 and Kshs.87,874,969 respectively resulting to an under-funding of Kshs.58,440,877 or 40% of the budget. Similarly, the Fund spent Kshs.87,395,584 against an approved budget of Kshs.146,315,846 resulting to an under-expenditure of Kshs.58,920,261 or 40% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Rarieda Constituency

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, 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

Unaccounted for Sports Expenditure

Included in the statement of receipts and expenditure under other grants and transfers figure of Kshs.34,593,581 is sports figure of Kshs.2,412,850 as disclosed in Note 5 to the financial statements. The sports figure of Kshs.2,412,850 includes an expenditure of Kshs.928,650 incurred on the procurement of sports uniforms and equipment which were however not accounted for through the prerequisite stores records such as counter receipt voucher and issue notes as required by the section 140(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting shall be responsible for the proper custody, care and use of government inventories under their control.

In the circumstances, the propriety of the expenditure of Kshs.928,650 for the year ended 30 June, 2019 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts 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 control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi


14 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**RARIEDA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NG-CDF board-AIEs' Received	1	68,329,310	87,410,345
TOTAL RECEIPTS		68,329,310	87,410,345
PAYMENTS			
Compensation of employees	2	1,799,730	2,169,123
Use of goods and services	3	13,497,740	3,144,367
Transfers to Other Government Units	4	35,700,000	32,500,000
Other grants and transfers	5	34,593,581	30,175,000
Acquisition of Assets	6	804,532	2,331,985
Other Payments	7	1,000,000	-
TOTAL PAYMENTS		87,395,584	70,320,475
SURPLUS/DEFICIT		(19,066,274)	17,089,870

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 15.01.2019 and signed by:


 Fund Account Manager
 Name: Peter Nyajure Achar


 Sub-County Accountant
 Name: Alloyce Obama
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**RARIEDA CONSTITUENCY**


Reports and Financial Statements


For the year ended June 30, 2019

IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	8A	479,385	15,058,659
Outstanding Imprests	8B	-	4,487,000
TOTAL FINANCIAL ASSETS		479,385	19,545,659
REPRESENTED BY			
Fund balance b/fwd 1st July 2018	9	19,545,659	2,455,789
Surplus/Defict for the year		(19,066,274)	17,089,870
NET LIABILITIES		479,385	19,545,659

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 15.9.2019 and signed by:


 Fund Account Manager
 Name: Peter Nyajure Achar


 Sub-County Accountant
 Name: Alloyce Obama
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**RARIEDA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****V. STATEMENT OF CASHFLOW**

CASHFLOW FROM OPERATING ACTIVITIES	Note	2018 - 2019	2017 - 2018
		Ksh.	Ksh.
Receipts for operating income			
Transfers from CDF Board	1	68,329,310	87,410,345
Total Receipts		68,329,310	87,410,345
Payments for operating expenses			
Compensation of Employees	2	1,799,730	2,169,123
Use of goods and services	3	13,497,740	3,144,367
Transfers to Other Government Units	4	35,700,000	32,500,000
Other grants and transfers	5	34,593,581	30,175,000
Other Payments	7	1,000,000	-
Total Payments		86,591,052	67,988,490
Net cash flow from operating activities		(18,261,742)	19,421,856
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(804,532)	(2,331,985)
Net cash flows from Investing Activities		(804,532)	(2,331,985)
NET INCREASE IN CASH AND CASH EQUIVALENT		(19,066,274)	17,089,871
Cash and cash equivalent at BEGINNING of the year	13	19,545,659	2,455,789
Cash and cash equivalent at END of the year		479,385	19,545,660

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 15.7.2019 and signed by:



Fund Account Manager
Name: Peter Nyajure Achar



Sub-County Accountant
Name: Alloyce Obama
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAKIEDA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	37,274,970	146,315,846	87,874,969	58,440,877	60.1%
Proceeds from Sale of Assets						
TOTAL	109,040,876	37,274,970	146,315,846	87,874,969	58,440,877	60.1%
PAYMENTS						
Compensation of Employees	2,123,760	-	2,123,760	1,799,730	324,030	84.7%
Use of goods and services	7,689,919	6,144,879	13,834,798	13,497,740	337,058	97.6%
Transfers to Other Government Units	59,566,349	21,535,648	81,101,997	35,700,000	45,401,997	44.0%
Other grants and transfers	39,660,847.35	4,965,517	44,626,364	34,593,581	10,032,783	77.5%
Acquisition of Assets	-	2,828,925	2,828,925	804,532	2,024,393	28.4%
Other Payments		1,800,001	1,800,001	1,000,000	800,001	
TOTAL	109,040,876	37,274,970	146,315,846	87,395,584	58,920,261	59.7%

The NGCDF-KARIEDA Constituency financial statements were approved on _____ 2019 and signed by:



Fund Account Manager
 Name: Peter Nyajure Achar



Sub-County Accountant
 Name: Alloyce Obama
 ICPAK Member Number: _____

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RARIEDA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,123,760	0	2,123,760	1,799,730	324,030
1.2 Committee allowances	2,500,000	6,144,879	8,644,879	8,644,879	0
1.3 Use of goods and services	1,918,692.53	0	1,918,692.53	1,581,634.53	337,058
2.0 Monitoring and evaluation					
2.1 Capacity building	1,571,226.27	0	1,571,226.27	1,571,226.27	0
2.2 Committee allowances	1,200,000	0	1,200,000	1,200,000	0
2.3 Use of goods and services	500,000	0	500,000	500,000	0
3.0 Emergency	5,738,993.45	0	5,738,993.45	2,500,000	3,238,993.45
3.1 Primary Schools	0	0	0	0	0
3.2 Secondary schools	0	0	0	0	0
3.3 Tertiary institutions	0	0	0	0	0
3.4 Security projects	0	0	0	0	0
4.0 Bursary and Social Security					
4.1 Primary Schools	0	0	0	0	0
4.2 Secondary Schools	14,260,218.88	685,401.12	14,945,620	15,258,900	-313,280
4.3 Tertiary Institutions	13,000,000	0	13,000,000	12,686,720	313,280
4.4 Universities	0	0	0	0	0
4.5 Social Security	0	0	0	0	0
5.0 Sports	2,180,817.51	0	2,180,817.51	0	2,180,817.51
5.1	0				
5.2	0				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RARIEDA CONSTITUENCY

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.3					
6.0 Environment	2,180,817.51				
6.1 Agok Primary School	150,000	0	150,000	0	150,000
6.2 Lwala Rahongo Primary School	150,000	0	150,000	0	150,000
6.3 Kagwa Primary School	150,000	0	150,000	150,000	0
6.4 Tuju Primary School	150,000	0	150,000	0	150,000
6.5 Got Okola Primary School	150,000	0	150,000	0	150,000
6.6 Migowa Primary School	150,000	0	150,000	0	150,000
6.7 Ruma Secondary School	150,000	0	150,000	0	150,000
6.8 Kakremba Primary School	150,000	0	150,000	0	150,000
6.9 Nyamor Primary School	150,000	0	150,000	0	150,000
6.10 Atemo Primary School	150,000	0	150,000	0	150,000
6.11 Ochienga Primary School	60,000	0	60,000	0	60,000
6.12 Kayundi Primary School	60,000	0	60,000	0	60,000
6.13 Saradidi Secondary School	60,000	0	60,000	0	60,000
6.14 Kametho Primary School	60,000	0	60,000	0	60,000
6.15 Okiro Primary School	60,000	0	60,000	0	60,000
6.16 Wera Primary School	60,000	0	60,000	0	60,000

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6.17 Tuju Secondary School	60,000	0	60,000	0	60,000
6.18 Nyabera Secondary School	60,000	0	60,000	0	60,000
6.19 St Silvester Girls Secondary School	60,000	0	60,000	0	60,000
6.20 Naya Secondary School	60,000	0	60,000	0	60,000
6.21 Rarieda Sub County Headquarters	80,817.51	0	80,817.51	0	80,817.51
7.0 Primary Schools Projects (List all the Projects)					
7.1 Wagoro Primary School	300,000	0	300,000	300,000	0
7.2 Lweya Primary School	400,000	0	400,000	400,000	0
7.3 Rabel Primary school	400,000	0	400,000	400,000	0
7.4 Rariw Primary School	300,000	0	300,000	300,000	0
7.5 Rakombe Primary School	300,000	0	300,000	300,000	0
7.6 Nyamboyo Primary School	400,000	0	400,000	0	400,000
7.7 Kawamangaria Primary School	400,000	0	400,000	400,000	0
7.8 Omboye Primary School	300,000	0	300,000	300,000	0
7.9 Kakremba Primary School	300,000	0	300,000	0	300,000
7.10 Koloo Primary School	200,000	0	200,000	200,000	0
7.11 Manywanda Primary School	500,000	0	500,000	0	500,000

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7.12 Langu Primary School	600,000	0	600,000	0	600,000
7.13 Misori Primary School	700,000	0	700,000	0	700,000
7.14 Ogango Primary School	500,000	0	500,000	0	500,000
7.15 Pala Kobong Primary School	150,000	0	150,000	0	150,000
7.16 Lwala Rahongo Primary School	700,000	0	700,000	0	700,000
7.17 Mirau Primary School	550,000	0	550,000	550,000	0
7.18 Lwanda Kotieno Primary School	700,000	0	700,000	700,000	0
7.19 Aduoyo Primary School	300,000	0	300,000	0	300,000
7.20 Kokise Primary School	500,000	0	500,000	500,000	0
7.21 Kandhere Primary School	200,000	0	200,000	0	200,000
7.22 Ongielo Primary School	300,000	0	300,000	0	300,000
7.23 Powo Primary School	300,000	0	300,000	0	300,000
7.24 Kaonje Primary School	300,000	0	300,000	0	300,000
7.25 Gundarut Primary School	300,000	0	300,000	0	300,000
7.26 Luoro Primary School	500,000	0	500,000	500,000	0
7.27 St Lazarus Pri. Sch.	400,000	0	400,000	400,000	0
7.28 Nyagoko Primary School	400,000	0	400,000	400,000	0

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7.29 Maugo Primary School	250,000	0	250,000	0	250,000
7.30 Majango Primary School	250,000	0	250,000	0	250,000
7.31 Chianda Primary School	1,200,000	0	1,200,000	700,000	500,000
7.32 Okela Primary School	200,000	0	200,000	0	200,000
7.33 Kobonyo Primary School	400,000	0	400,000	0	400,000
7.34 Migowa Primary School	200,000	0	200,000	0	200,000
7.35 Dagamoyo Primary School	400,000	0	400,000	400,000	0
7.36 Ndhere Primary School	500,000	0	500,000	0	500,000
7.37 Lusi Primary School	200,000	0	200,000	200,000	0
7.38 Kunya Primary School	400,000	0	400,000	0	400,000
7.39 Nyabera Primary School	500,000	0	500,000	500,000	0
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Tanga Mixed Secondary School	500,000	0	500,000	0	500,000
8.2 Nyakongo Girls Secondary School	800,000	0	800,000	800,000	0
8.3 St Silvester Girls Secondary School	666,349.37	0	666,349.37	0	666,349.37
8.4 Lieta Secondary School	700,000	0	700,000	700,000	0
8.5 Raliew Secondary School	300,000	0	300,000	300,000	0

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.6 Ramba Secondary School	300,000	0	300,000	0	300,000
8.7 Rarieda Secondary school	700,000	0	700,000	0	700,000
8.8 Siger Mixed Secondary School	500,000	0	500,000	0	500,000
8.9 Wangarot Mixed Secondary School	500,000	0	500,000	500,000	0
8.10 Okela Mixed Secondary School	300,000	0	300,000	0	300,000
8.11 Migowa Secondary School	400,000	0	400,000	0	400,000
8.12 Makasambo Secondary School	300,000	0	300,000	300,000	0
8.13 Gagra Secondary School	500,000	0	500,000	0	500,000
8.14 St Antony Pala Kobong Mixed Secondary School	700,000	0	700,000	700,000	0
8.15 Naya Secondary School	1,000,000	0	1,000,000	1,000,000	0
8.16 Kitambo Secondary School	600,000	0	600,000	0	600,000
8.17 Majango Secondary School	500,000	0	500,000	0	600,000
8.18 Lwak Girls High School	800,000	0	800,000	800,000	0
8.19 St Mathews Ochieng`a Mixed Secondary Sch.	600,000	0	600,000	600,000	0
8.20 Chianda High School	500,000	0	500,000	500,000	0
8.21 Ramogi Ochieng` Oneko Sec. Sch.	400,000	0	400,000	400,000	0

NATIONAL GOVERNMENT COUNCILS DEVELOPMENT FUND (NGCDF) – RARIEDA CONSTITUENCY
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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 KMTC Rarieda	10,000,000	2,915,167.96	12,915,167.96	10,000,000	2,915,167.96
9.2 Rarieda Education Centre for Agriculture and Fisheries	10,000,000	0	10,000,000	0	10,000,000
9.3 Rarieda Technical Training Institute	10,000,000	0	10,000,000	0	10,000,000
9.4 Jaramogi Oginga Odinga University of Science & Technology- Rarieda Campus	2,000,000	0	2,000,000	0	2,000,000
9.5 Rarieda Youh Talent Centre	300,000	0	300,000	0	300,000
9.6 Rarieda TTC	0	2,500,000	2,500,000	0	2,500,000
10.0 Security Projects					
10.1 Asembo Bay police post	300,000	0	300,000	300,000	0
10.2 Ndori Police Station	300,000	0	300,000	3,00,000	0
10.3 Deputy County Commissioner	900,000	0	900,000	0	900,000
10.4 Construction of OCPD Office	800,000	0	800,000	0	800,000
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	0				
11.2 Construction of CDF office	0	2,828,925	2,828,925	804,532	2,024,393
11.3 Purchase of furniture and equipment	0				
11.4 Purchase of computers					
11.5 Purchase of land	0				

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
12.0 Others					
12.1 Strategic Plan	0	3,500,000	3,500,000	1,000,000	2,500,000
12.2 Innovation Hub	0	4,677,027.20	4,677,027.20	0	4,677,027.20
12.3 Chianda Community Hall	0	900,000	900,000	0	900,000
TOTAL	109,040,876	37,274,970	146,315,846	87,395,584	58,920,261

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

IX. 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 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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 the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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.

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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.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
NG-CDF BOARD	Kshs.	Kshs.
A855988		5,500,000
A902796		37,905,172
A902747		4,000,000
A830047		21,000,000
A836917		19,005,172.80
B005080	11,379,310.35	
B006275	15,000,000.00	
B007455	10,000,000.00	
B042609	11,000,000.00	
B042685	2,950,000.00	
B047043	18,000,000.00	
	68,329,310	87,410,345

2. COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,619,950	1,317,903
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	179,780	53,220
gratuity	-	798,000
Total	1,799,730	2,169,123

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

Description	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	11,787,000	2,362,602
Utilities, supplies and services	354,650	30,000
Office rent		2,362,602
Communication, supplies and services		18,253
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	-	
Rentals of produced assets	-	
Training expenses	-	
Hospitality supplies and services	-	
Other committee expenses	-	
Insurance costs	-	
Specialised materials and services	102,800	-
Office and general supplies and services	-	
Fuel ,oil & lubricants	1,100,000	500,000
Other operating expenses	-	
Routine maintenance – vehicles and other transport equipment	153,290	233,512
Routine maintenance – other assets	-	
	-	
Total	13,497,740	3,144,367

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to primary schools	10,500,000	14,900,000
Transfers to secondary schools	10,200,000	17,600,000
Transfers to Tertiary institutions	15,000,000	-
TOTAL	35,700,000	32,500,000

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5. OTHER GRANTS AND OTHER TRANSFERS

Description	2018-2019	2017-2018
	Kshs.	Kshs.
Bursary -Secondary	15,258,900	10,994,586
Bursary -Tertiary	12,686,720	10,540,000
Bursary-Special schools	-	168,000
Mocks & CAT	-	
water	-	
Agriculture (food security)		
Electricity projects	-	
Security	1,585,111	2,400,000
Roads	-	
Sports	2,412,850	1,736,207
Environmental Projects	150,000	1,736,207
Community Halls	-	
Emergency Projects (specify)	2,500,000	2,100,000
Total	34,593,581	29,675,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	439,532	2,331,985
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	365,000	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
		-
Total	804,532	2,331,985

7. OTHER PAYMENTS

	2018-2019	2017-2018
Description	Ksh.	Ksh.
Strategic Plan	1,000,000	-
Social Halls	-	500,000
Jua Kali Shades	-	-
TOTAL	1,000,000	500,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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8A. BANK ACCOUNTS (CASHBOOK BANK BALANCE)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs (30/6/2019)	Kshs (30/6/2018)
Cooperative Bank , Kisumu Branch	479,385.45	19,545,659.40
Total	479,385.45	19,545,659.40

9. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs (1/7/2018)	Kshs (1/7/2017)
Bank accounts	15,058,659	2,455,789
Cash in hand	-	-
Imprest	4,487,000	-
Total	19,545,659	2,455,789

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER IMPORTANT DISCLOSURES

10.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	324,030	0
Use of goods and services	337,058	6,144,879
Amounts due to other Government entities (see attached list)	45,401,997	21,535,648
Amounts due to other grants and other transfers (see attached list)	10,032,783	4,965,517
Acquisition of assets	2,024,393	2,828,925
Others (<i>specify</i>)	800,001	1,800,001
	58,920,261	37,274,970

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	6,639,875	15,032,000
	6,639,875	15,032,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total	0			0	
Construction of civil works					
4.					
5.					
6.					
Sub-Total	0			0	
Supply of goods					
7.					
8.					
9.					
Sub-Total	0			0	
Supply of services					
10.					
11.					
12.					
Sub-Total	0			0	
Grand Total	00			00	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
Senior Management						
1.						
2.						
3.						
	Sub-Total	0			0	
Middle Management						
4.						
5.						
6.						
	Sub-Total	0			0	
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total	0			0	
Others (specify)						
10.						
11.						
12.						
	Sub-Total	0			0	
	Grand Total	0			0	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	0	0	0	0
Buildings and structures	7,531,985	439,532	0	7,971,517
Transport equipment	3,130,000	0	0	3,130,000
Office equipment, furniture and fittings	6,259,048	0	0	6,259,048
ICT Equipment, Software and Other ICT Assets	490,000	365,000	0	855,000
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	17,411,033	804,532	0	18,215,565

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

No	PMC	Bank	Account no.	Bank Balance 2018/2019	Bank Balance 2017/ 2018
1	Lweya Primary School	KCB	1147320441	64,875	150,000
2	Kokise Primary School	KCB	1170941933	210,000	0
3	Mirau Primary School	KCB	1132565170	120,000	257,000
4	Kiswaro Primary School	KCB	1135112702	150,000	312,912.00
5	Lieta Secondary School	EQUITY	0750298311122	225,000	180,000
6	Ruma Secondary School	EQUITY	0297329832	157,000	900,000
7	Makasembo Secondary School	EQUITY	0750402711310	320,000	700,000
8	Nyakongo Secondary School	KCB	1137094167	450,000	0
10	Chianda High School	EQUITY	0750402760878	500,000	700,000
11	St Lazarus Primary School	KCB	1135312341	213,000	550,000
12	KMTC –RARIEDA	KCB	1203540949	4,230,000	250,000
13	Tanga Secondary School	KCB	1135312341	0	215,389.25
14	Naya Secondary School	COOP	01115894670	0	700,000
15	Kakremba Primary School	KCB	0750402760878	0	270,000
16	Saradidi Secondary School	EQUITY	0750657894521	0	700,000
17	Bar Kogonga Primary School	KCB	113531416579	0	250,000
18	Rachar Primary school	COOP	01114578160	0	300,000
19	Langu Primary school	EQUITY	0750564863458	0	300,000
20	Nyakongo Primary School	KCB	1174580385	0	700,000
21	Ojawa Primary school	KCB	1135316385	0	400,000
22	Kadhere Primary School	COOP	01114684209	0	700,000
23	Nguka Secondary School	KCB	11353132017	0	700,000
24	Raliew Secondary School	KCB	1135314837	0	700,000
25	Boi Secondary School	EQUITY	0750568412376	0	700,000
26	Migowa Secondary School	KCB	1135313201	0	700,000
27	St Syvesters Girls Secondary	COOP	01118594624	0	1,000,000
28	Kawuondi Secondary School	EQUITY	075048921567	0	700,000
29	Nyabera Secondary School	KCB	1135313948	0	700,000
30	Ndwara Secondary school	COOP	01114578902	0	700,000
31	Wayaga Secondary School	KCB	1135311217	0	700,000
32	Nyamboyo Primary School	KCB	1154501933	0	125,000
	Total			6,639,875	15,032,000

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ANNEX 6- TRIAL BALANCE AS AT 30TH JUNE, 2019

RARIEDA NG-CDF			
TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	479,385	
	Cash Balances	-	
Payments			
	Compensation of Employees	1,799,730	
	Use of goods and services	13,497,740	
	Committee Expenses	-	
	Transfers to Other Government Units	35,700,000	
	Other grants and transfers	34,593,581	
	Social Security Benefits	-	
	Acquisition of Assets	804,532	
	Other Payments	1,000,000	
Receipts			
	Transfers from the Board		68,329,310
Fund Balance b/f			
			19,545,659
TOTAL			
		87,874,970	87,874,970

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time: ame: (Put date when you expect the issue to be resolved)
NG-CDF/RARIEDA-OAG/AUDIT-MGNT LETTER 2017/18-2	<p>During the financial year, Rarieda NGCDF had a final budget of Kshs. 107,595,444 against a total expenditure of Kshs. 70,320,475 resulting in 65% budget absorption. Compensation of employees is absorbed at 100%, use of goods and services (31%), transfer to other government units (67%), other grants and transfers (77%), acquisition of assets (45%) and there was no expenditure incurred on other payments. However, explanations on budget variances was not given in the financial statements.</p>	<p>By the end of the financial NG-CDF Board had not disbursed all the budgeted funds to the constituency hence the constituency could not utilize the funds they had not received leading to under absorption of the budgeted funds as per the audit findings.</p> <p>In the financial year Ng- Cdf Board was supposed to disburse a total of Kshs. 107,595,444 but instead only disbursed 87,410,345 leading to under disbursement of Kshs. 20,185,099 to the constituency which also resulted</p>	Peter Nyajure Achar Fund Account Manager		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Tin an (P da w yo ex th is to re ea
	<p>Recommended action to be taken by Accounting Officer: Explain the cause of budget under-absorption.</p>	<p>to under under absorption observed by the audit findings.</p>			