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REPORT

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – ELDAMA RAVINE CONSTITUENCY**

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

Revised Template 30th June 2021

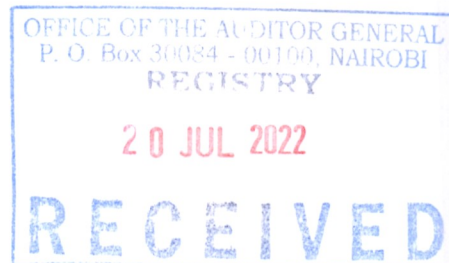


ELDAMA RAVINE CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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)



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

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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

Eldama Ravine Constituency

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

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 Eldama Ravine 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 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Caren Jeruto
2.	Sub-County Accountant	Jane Ayabei
3.	Chairman NGCDFC	Joseph Aiyabei
4.	Member NGCDFC	Anne Mwihaki

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Eldama Ravine Constituency NG-CDF. 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) Eldama Ravine Constituency NGCDF Headquarters

P.O. Box 161-20103
Boresha Sacco Building
Next to Kenya National Library Services
Eldama Ravine, Kenya

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

- (f) Eldama Ravine Constituency NGCDF**
Telephone: (254) 0720905587
E-mail: cdfeldamaravine@ngcdf.go.ke
Website: www.ngcdf.go.ke
- (g) Eldama Ravine Constituency NGCDF Bankers**
Equity Bank (specify the constituency account banker details)
Eldama Ravine Branch
P.O Box
Eldama Ravine
- (h) Independent Auditors**
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (i) Principal Legal Adviser**
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:



Joseph Kibor Aiyabei
NGCDFC Chairman

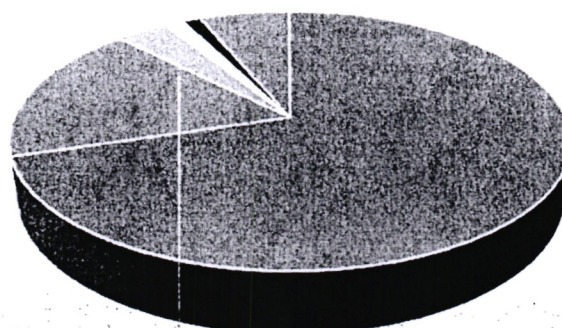
Eldama Ravine NGCDF was allocated Ksh. **137,088,879** in 2020/ 2021 financial year. The constituency received funds from NG-CDF Board amounting to Ksh. **172,267,724.10** during the financial year. Ksh 69,367,724 were funds for 2019/2020. The constituency managed to utilize Kshs **153,440,487** against a budget of Kshs 209,084,973 which translate to 73%. Funds were utilized per sector as indicated in Table 1 and as illustrated in chart.

Table 1

SECTOR	AMOUNT
Education projects	71,095,000.00
Bursary	17,793,037.00
Security Projects	3,608,945.00
Sports Projects	1,330,500.00
Environment Projects	1,298,993.00
Emergency Projects	6,292,641.00

Chart 1

Chart Title



- Education projects
- Bursary
- Security Projects
- Sports Projects
- Environment Projects
- Emergency Projects

Achievements

Education

Funds were used for construction of classrooms, laboratories, dormitories, latrines, administration block and purchase of school bus. During the year 8 classrooms, and 1 staff house were completed and currently in use. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low income families.



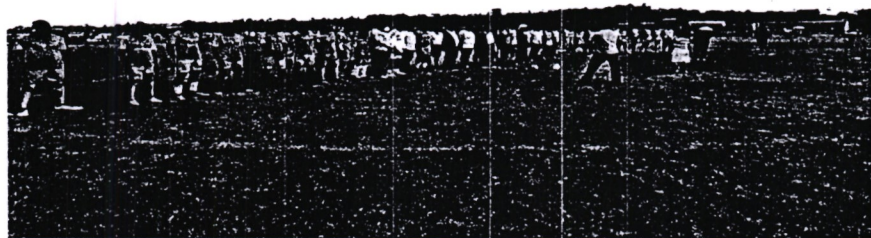
Completed 4no classrooms at St. Patricks mixed day secondary school

Bursary

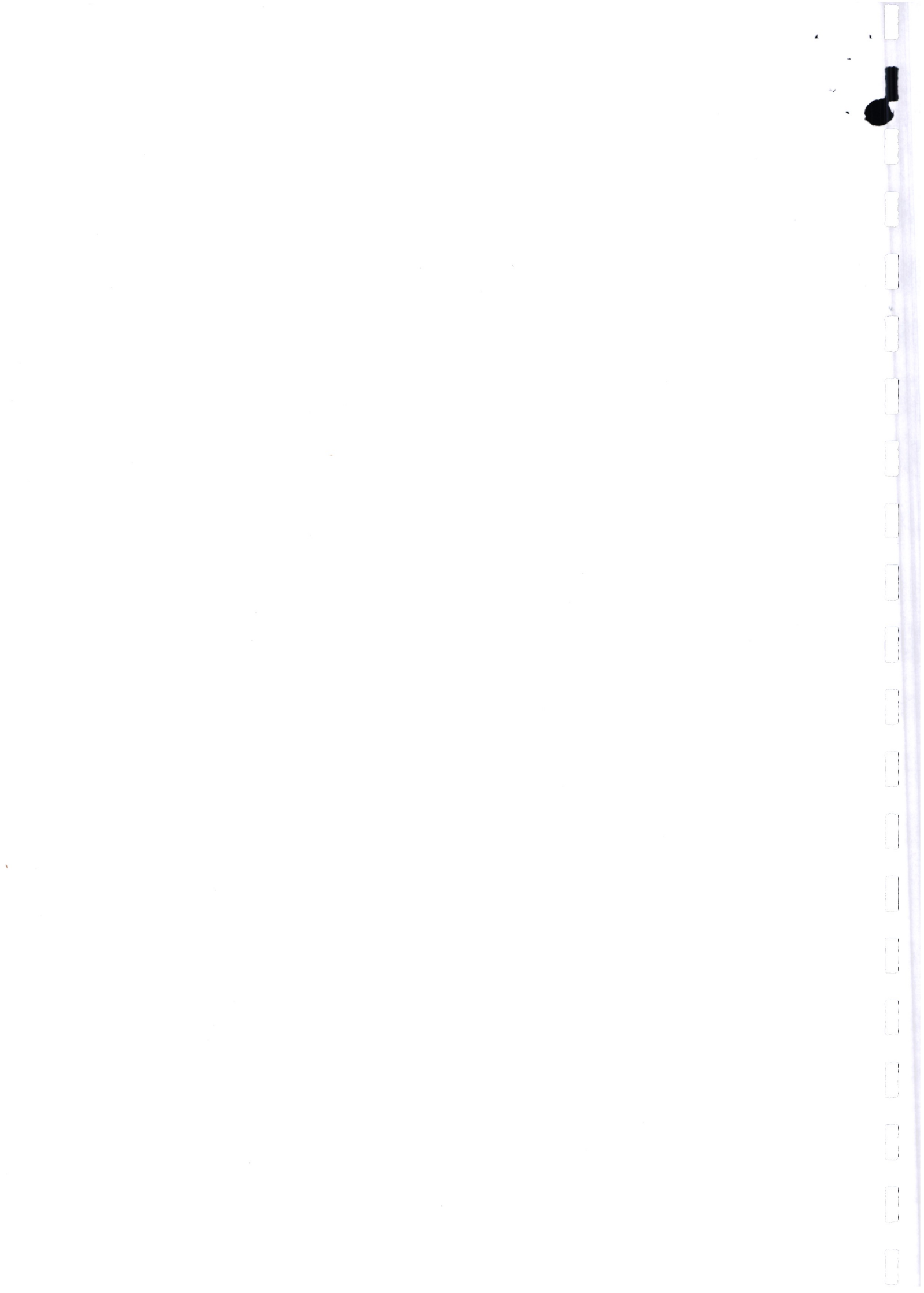
Bursary funds were used to orphan's and needy students in secondary schools and institutions of higher learning in the constituency thus increasing transition rate from secondary to institutions of higher learning while reducing the burden of education for low income families.

Sports Sector

Funds were used to support athletics and sports Championship. During the year one marathon was support chemasusu marathon and two sports tournament were supported volleyball and football. This has ensured talent is natured at early stage.



Men Football Finalist team of the NGCDF Eldama Ravine Sponsored tournament



Eldama Ravine Constituency

National Government Constituencies Development Fund (NGCDF)

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

Environment Sector

The funds were used for purchase of 10 PVC 10000 litres water tanks for 10 schools. This has enable schools to harvest Rain water thus increasing accessibility of clean by students.

Security Sector

Funds were used for construction of 2 chief's offices. This has enable the chiefs to have good working environment hence better service to the constituents

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 Eldama Ravine *Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- the establishment and expansion of educational infrastructure as a means of increasing access to education in the constituency.
- To Sponsor needy students through bursaries as means of increasing access to education in the constituency
- To support and strengthen the existing security infrastructure through funding
- To facilitate sustainable environmental conservation programs through funding
- To promote sports infrastructure and academy program through funding
- To enhance capacity building for the staff and committees to improve effectiveness and efficiency in the management of NGCDF operation.

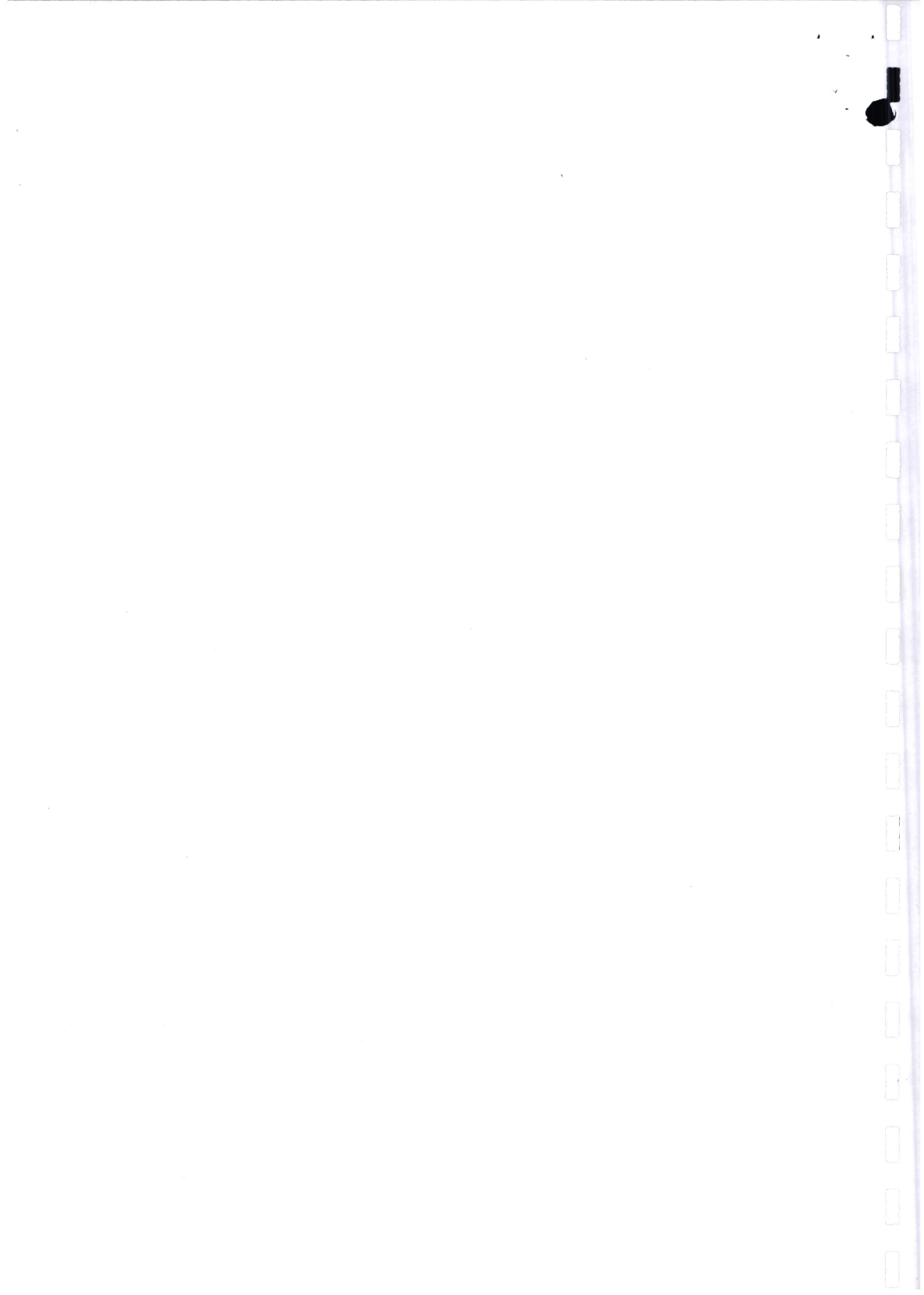
Progress on attainment of Strategic development objectives

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	1.To fund establishment and expansion of educational infrastructure as means of increasing access to education in the constituency.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 20/21 -ksh 43,215,000 was disbursed to 24 secondary schools for construction of 10no classrooms, 2no dormitories, 2 no laboratories. Ksh 27,530,000 was disbursed to 33 primary schools for construction of 27 classrooms and 2 dormitories. Currently the projects are ongoing
	2.To sponsor needy students through bursaries as means of increasing access to education in the constituency		- number of bursary's beneficiaries at all levels	

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

				- Bursary ksh 17,000,000 was used to support 2,500 needy in the constituency
Security	To fund security infrastructure	Increased service delivery to the constituents	- Number of constructed chiefs, ACC and Police post offices	Ksh 3,600,000 were used to construct 2no chief,'s offices
Environment	To promote Environmental conservation culture among the students	Planting of tree seedling in institutions	-Number of planted trees	Ksh 300,000 was used for conservation of environment. Ksh 1,000,000 was used to purchase 10,000 litres pvc tanks for 10 schools.
Sports	To support sporting activities in the constituency	Increased sports activities in the constituency	Number of tournaments/other sporting event held	Ksh 1,300,000 was used to support one volleyball tournament, one football tournament and marathon
Emergency	To support emergency occurrences in constituency	Prompt assistance to affected institutions	Number of supported emergency cases.	12 emergency case was supported during the year



IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Eldama Ravine 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 Eldama Ravine NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Eldama Ravine 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

Eldama Ravine NG CDF is committed to environmental sustainability. Borrowing from the principle of sustainable development and guided by the Environmental Management and Co-ordination Act (EMCA), 1999 among other local and international legal legislations.

The Constituency undertook several activities aimed at enhancing environmental education, Awareness and Sensitization on environment sustainability; which involves making decisions

and taking action that are in the interests of protecting the community, with particular emphasis on preserving the capability of the environment to support human life. Eldama Ravine NGCDF has undertaken Capacity building of NGCDFC's, staff and PMC's so as to ensure that environmental factors are considered during planning and implementation of projects. NGCDFC has purchased and issued 10,000 water tanks to institution and gutters to encourage water harvesting.

It has also done Environmental education and awareness in schools by encouraging students to plant trees in their schools, tree seedlings were distributed to schools.

3. Employee welfare

We invest in providing the best working environment for our employees. Eldama Ravine 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. Eldama Ravine 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. Eldama Ravine 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.

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-

Eldama Ravine 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-

Eldama Ravine 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.

Eldama Ravine 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- Eldama Ravine 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- Eldama Ravine 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- Eldama Ravine 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 Eldama Ravine 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- Eldama Ravine Constituency financial statements were approved and signed by the Accounting Officer on 28/6/2021 2021.

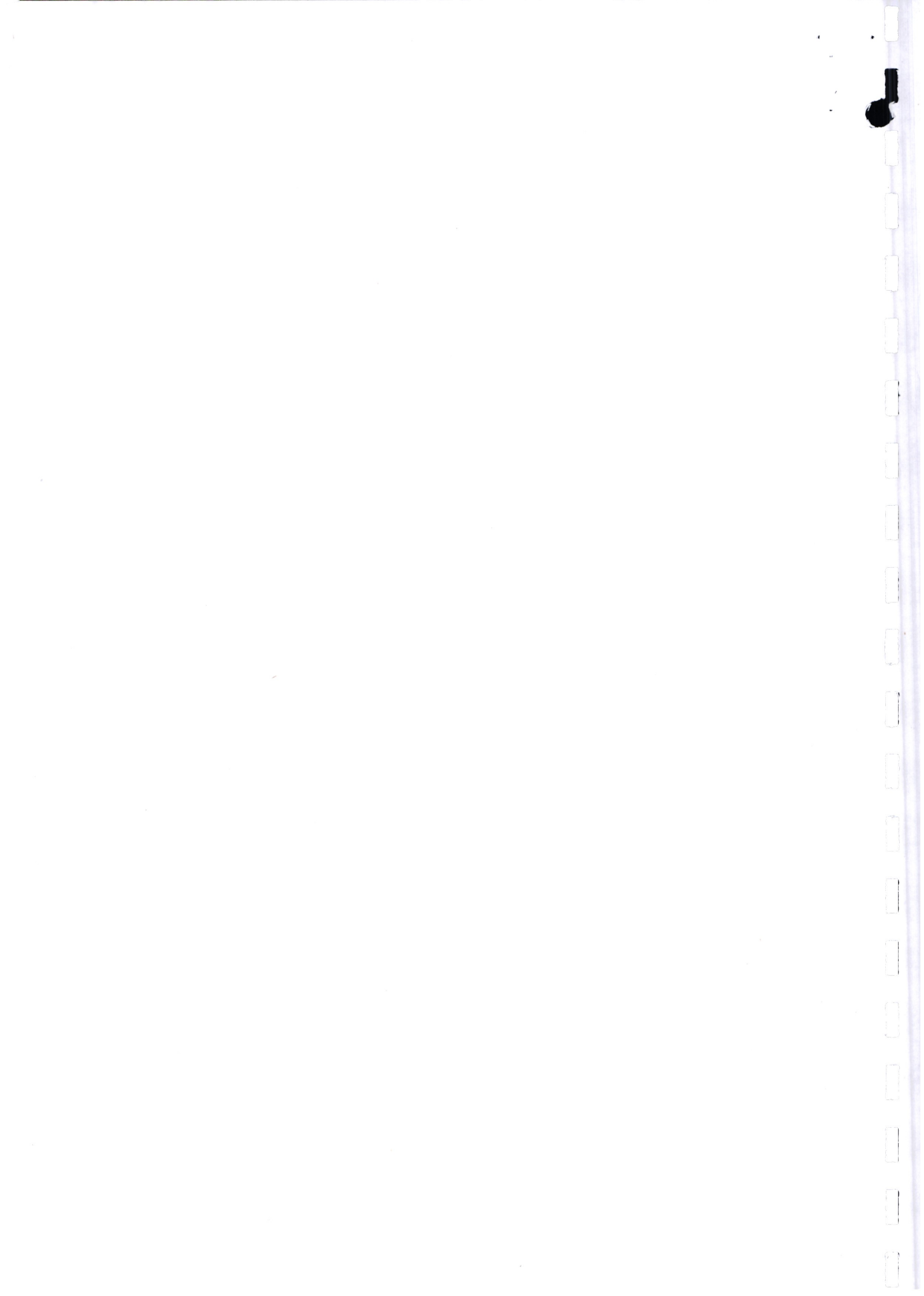

Chairman NGCDF Committee

Name:

JOSEPH AYABEI

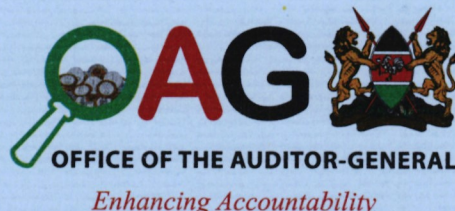

Fund Account Manager

Name: CAREN JERUTO



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ELDAMA RAVINE 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, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Eldama Ravine Constituency set out on pages 15 to 68 which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Eldama Ravine 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.39,021,541 which includes committee allowances expenses of Kshs.23,454,100, other committee expenses of Kshs.10,864,500 and office and general supplies and services expenditure of Kshs.1,337,299. However, the amounts were not supported by payment vouchers, proof of inspection of the projects, monitoring and evaluation reports, quotations, evaluation minutes, notifications of award, inspection committee certificates, goods received/issue notes and the stock cards.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.39,021,541 could not be confirmed.

2. Unsupported Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers expenditure amounting to Kshs.30,324,116. However, the following components were not supported:

Item	Unsupported Amount (Kshs.)	Missing Documents
Security Projects - Construction of a Chief's Office	987,180	Contract agreements, valuation certificates and board minutes
Emergency Project - construction of six (6) door pit latrine at G.K Prison	450,000	Contract agreements, valuation certificates and board minutes
Sports Projects - Volleyball and FKF Koibatek Sub-branch	830,500	Documentation for uniforms issued
Total	2,267,680	

Further, the note reflects total bursary disbursements of Kshs.17,793,037 which differed with the list of beneficiaries which amounted to Kshs.16,536,500 leading to an

unreconciled variance of Kshs.1,256,537. In addition, documents to confirm whether applicants for the bursaries were vetted and identified as needy students by the Bursary Sub-committee, receipts and acknowledgement of the bursaries by students and the respective institutions were not provided.

In the circumstances, the regularity, accuracy and completeness of other grants and transfers expenditure of Kshs.30,324,116 could not be confirmed.

3. Unsupported Transfers to Other Government Units

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units amounting to Kshs.71,095,000. The expenditure includes transfers to secondary schools amounting to Kshs.43,565,000 which differs with the ledger balance of Kshs.43,215,000 resulting to an unreconciled variance of Kshs.350,000.

Further, review of the supporting schedules revealed that an amount of Kshs.27,530,000 was transferred to various primary schools. However, tender documents including request for quotations, tender evaluation minutes, award minutes, professional opinion, local purchase/service order, invoices and completion certificates were not provided.

In the circumstances, the accuracy and completeness of transfers to other Government units amounting to Kshs.71,095,000 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 - Eldama Ravine 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 receipt budget and actual on comparable basis of Kshs.209,084,974 and Kshs.172,267,724 respectively resulting to underfunding of Kshs.36,817,250 or 18% of the budget. Similarly, the Fund expended Kshs.153,440,487 against an approved budget of Kshs.209,084,974 resulting to an under-expenditure of Kshs.55,644,487 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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-adherence to the Bursary Allocation Ratios

Section 7 of the Eldama Ravine NG-CDF Bursary Policy provided for maximum financial assistance for the various categories as follows; Kshs.12,000 for boarding secondary schools; Kshs.15,000 for colleges and Kshs.25,000 for universities. However, an analysis of the list of beneficiaries revealed that 37 students were irregularly awarded higher amounts contrary to the policy. There was no evidence to confirm that the students are fully sponsored by the Fund.

Further, Section 7 of the Bursary Policy states that bursary shall be granted by the bursary committee and allocated as follows; 35% boarding secondary schools and 65% University applicants and middle level colleges applicants. However, an analysis of the disbursements of Kshs.17,973,037 issued during the year revealed the ratios were not maintained.

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

2. Irregular Project Management Committee Bank Accounts

Annex 5 to the financial statements reflects project bank balances totalling Kshs.8,505,104 for one hundred and sixteen (116) Project Management Committee bank accounts. However, ninety-six (96) projects had their status indicated as complete and in use, yet the related Project Management Committee bank accounts had a total balance of Kshs.338,971 as at 30 June, 2021 and the accounts were active. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that, 'all unutilized funds of the Project Management Committee shall be returned to the Constituency account.

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

3. Irregular Construction Contract of Library and Offices

Review of contract documents for construction of a Library and Offices revealed that an aggregate amount of Kshs.81,583,689 had been paid to the contractor, architect, consultant and sub-contractors since the inception of the contract in year 2015. Phase 1 and Phase 2 contract sums totalled Kshs.58,804,694. There was thus an increment of the total contract price of Kshs.22,778,994 or 39 %. This was beyond the set limit of 25% of the contract price contrary to Section 139(4)(e) of the Public Procurement and Asset Disposal Act, 2015 which states that the cumulative value of all contract variations do not

result in an increment of the total contract price by more than twenty five per cent of the original contract price. Further, the contract works that had been scheduled to end by mid-2017 were yet to be completed.

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

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

Review of records revealed that Management had not put in place Risk Management Policy and Strategies. It was, therefore, not clear how risk exposures are managed by Management. This is contrary to Regulation 165 (1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism, and develops a system of risk management and internal control that builds robust business operations.

In the circumstances, existence of an effective risk management measures could not be confirmed.

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 controls, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 continue 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 September, 2022

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	172,267,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	300,000	13,000
TOTAL RECEIPTS		172,567,724	68,013,000
PAYMENTS			
Compensation of employees	4	2,916,142	2,926,796
Use of goods and services	5	39,021,541	9,444,129
Transfers to Other Government Units	6	71,095,000	49,924,500
Other grants and transfers	7	30,324,116	30,452,524
Acquisition of Assets	8	8,583,688	4,260,500
Other Payments	9	1,500,000	310,560
TOTAL PAYMENTS		153,440,487	97,319,009
SURPLUS/DEFICIT		19,127,237	(29,306,009)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Eldama Ravine Constituency financial statements were approved on 23/6/ 2021 and signed by:

Fund Account Manager
Name: GAREN JERUTO

National Sub-County Accountant
Name: JANE AYABEI
ICPAK M/No: ---

Chairman NG-CDF Committee

Name: JOSEPH AYABEI

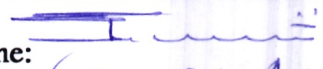
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,858,215	730,978
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		19,858,215	730,978
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		19,858,215	730,978
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		19,858,215	730,978
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	730,979	30,036,988
Prior year adjustments	14	-	-
Surplus/Defict for the year		19,127,237	(29,306,009)
NET FINANCIAL POSITION		19,858,216	730,979

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Eldama Ravine Constituency financial statements were approved on 28/6/2021 and signed by:


Fund Account Manager
Name: CAREN JERUTO

National Sub-County
Accountant
Name: JANE AYABEI
ICPAK M/No: J.

Chairman NG-CDF Committee

Name: JOSEPH AYABEI



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

IX. STATEMENT OF CASHFLOW

		2020- 2021	2019 -2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	172,267,724	68,000,000
Other Receipts	3	300,000	13,000
Total receipts		172,567,724	68,013,000
Payments for operating activities			
Compensation of Employees	4	2,916,142	2,926,796
Use of goods and services	5	39,021,541	9,444,129
Transfers to Other Government Units	6	71,095,000	49,924,500
Other grants and transfers	7	30,324,116	30,452,524
Other Payments	9	1,500,000	310,560
Total receipts		144,856,799	93,058,509
Total Receipts Less Total Payments		27,710,925	(25,045,509)
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		27,710,925	(25,045,509)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(8,583,688)	(4,260,500)
Net cash flows from Investing Activities		(8,583,688)	(4,260,500)
NET INCREASE IN CASH AND CASH EQUIVALENT		19,127,237	(29,306,009)
Cash and cash equivalent at BEGINNING of the year	10	730,979	30,036,988
Cash and cash equivalent at END of the year		19,858,216	730,979

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Eldama Ravine Constituency financial statements were approved on 23/6/2021 and signed by:

Fund Account Manager

Name: CAREN JERUTO

National Sub-County Accountant

Name: JANE AHABEI
ICPAK M/No: II

Chairman NG-CDF Committee

Name: JOSEPH AHABEI

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Bk) and AIA	b Previous years Outstanding Disbursements	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,878	717,978	70,965,117	208,771,974	172,267,724	35,473,272	83.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		313,000.00		313,000		313,000	0.0%
TOTAL RECEIPTS	137,088,878	1,030,978	70,965,117	209,084,974	172,267,724	35,786,272	82.9%
PAYMENTS							
Compensation of Employees	3,347,283.00		611,487.00	3,958,770	2,916,142	1,042,628	73.7%
Use of goods and services	8,977,134			8,977,135	39,021,541	(30,044,406)	434.7%
Transfers to Other Government Units	79,875,000.00	717,978.00	34,902,934.00	115,495,912	71,095,000	44,400,912	61.6%
Other grants and transfers	35,694,460		26,012,695.00	61,707,156	30,324,116	31,033,040	49.1%
Acquisition of Assets	8,000,000.00		3,823,189.00	11,823,189	8,583,688	3,239,501	72.6%
Other Payments	1,545,000		5,614,812.00	7,159,812	1,500,000	5,659,812	22.0%
unallocated amount (AIA)		313,000.00		313,000	-	313,000	
TOTAL	137,088,878.86	1,030,978.00	70,965,117.00	209,084,973.86	153,440,487.00	55,644,486.86	73.4%



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

(a) Ksh 13,000 is AIA for the previous financial year
 Ksh 200,000 is cash deposits
 Kshs 100, 000 are funds returned by PMC.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Compensation of employees 73% -the unutilized funds for Staff Gratuity
- ii. Use of goods and services 434% - this is result of over expenditure
- iii. Transfer to other Government units 61%-funds not received from NGCDF Board
- iv. Other grants and transfers 49% -some funds were reallocated
- v. Acquisition of Assets 72% - Some funds not approved.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	55,644,486.86
Less undisbursed funds receivable from the Board as at 30 th June 2021	35,786,272.16
	19,858,214.70
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	19,858,214.70

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

The NGCDF- Eldama Ravine Constituency financial statements were approved on 23/6/2021 and signed by:



Fund Account Manager

Name: CAREN JKRUTO

National Sub-County Accountant

Name: JANE ATABEI
ICPAK M/No: 11

Chairman NG-CDF Committee

Name:

JOSEPH AYABEI

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

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,347,283.00		611,487	3,958,770	2,916,142	1,042,628	74
1.2 Committee allowances	3,000,000.00	-	-	3,000,000	34,699,227	(31,699,227)	1,157
1.3 Use of goods and services	1,865,829.27	-	-	1,865,829		1,865,829	-
Total	8,213,112.27		611,487	8,824,599	37,615,369	(28,790,770)	426
2.0 Monitoring and evaluation							
2.1 Capacity building	1,213,641.72		-	1,213,642	1,213,642	-	100
2.2 Committee allowances	2,397,663.92		-	2,397,664	2,397,664	-	100
2.3 Use of goods and services	500,000.00		-	500,000	500,000	-	100
Total	4,111,305.64	-	-	4,111,306	4,111,306	-	100

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

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

4.5 Mwachon Primary school					-	200,000.00			
4.6 Cheraik Primary school					-	400,000.00			
4.7 ST. Patricks Day Secondary					-	1,000,000.00			
4.8 Ielgel primary school					-	550,000.00			
4.9 Gidley Enterprises Ltd					-	498,100.00			
5.0 Ardent Logistics					-	541,300.00			
5.1 Rosai company					-	442,105.00			
commissioner of VAT					-	7,895.00			
Total	7,192,206.90	-	4,649,850	11,842,057	6,292,641	4,649,850		53	
4.0 Bursary and Social Security									
4.1 Secondary Schools	8,500,000.00		4,005,801	12,505,801		12,505,801			
4.2 Tertiary Institutions	10,000,000.00		3,949,048	13,949,048					
4.3 Social Security	1,950,000.00		227,906	2,177,906					
4.4 Special Needs	1,442,254.05		233,023	1,675,277					
Total	21,892,254.05	-	8,415,778	30,308,032	17,793,037	12,514,995		59	
5.0 Sports									

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

Constituency sports	1,500,000.00				1,500,000				
5.1 Koibatek Sub Branch Volleyball					-	230,500.00	(230,500)		
5.2 FKF Koibatek Sub Branch					-	600,000.00	(600,000)		
5.3 Eldama Ravine Half Marathon					-	500,000.00	(500,000)		
5.4 untillized constituency sport					-		-		
Total	1,500,000.00	-	-	-	1,500,000.00	1,330,500.00	(1,330,500.00)	89	
6.0 Environment									
6.1 Bhatika Secondary School	100,000.00				100,000	100,000	-	100	
6.2 Kapeholoi Secondary School	100,000.00				100,000	100,000	-	100	
6.3 Kipkoriony Mixed Day School	100,000.00				100,000	100,000	-	100	
6.4 Kiptuno Secondary School	100,000.00				100,000	100,000	-	100	
6.5 Muserechi Day Secondary	100,000.00				100,000	100,000	-	100	
6.6 Tinnet Day Secondary School	100,000.00				100,000	100,000	-	100	
6.7 Tolmo Secondary School	100,000.00				100,000	100,000	-	100	
6.8 Uhuru High School	100,000.00				100,000	100,000	-	100	

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

6.9 Lebolos Secondary	60,000.00			60,000	60,000	-	100
7.0 Equator primary School	100,000.00			100,000	100,000	-	100
7.1 Cheraik Primary	100,000.00			100,000	100,000	-	100
7.2 Kamasaba Primary School	60,000.00			60,000	60,000	-	100
7.3 Kibarassoi Primary School	60,000.00			60,000	60,000	-	100
7.4 Kiplongon primary School	60,000.00			60,000	60,000	-	100
7.5 Koibatek Primary School	60,000.00			60,000	60,000	-	100
7.6 Simotwet Special school		100,000		100,000		100,000	-
7.7 St.patrick Day Secondary School		100,000		100,000		100,000	-
7.8 Emkwen Primary School		100,000		100,000		100,000	-
7.9 Maji Mazuri Rc Girls Day Secondary		100,000		100,000		100,000	-
8.0 Lelgel Day Secondary School		100,000		100,000		100,000	-
8.1 Kabimoi Mixed Dy Secondary school		100,000		100,000		100,000	-
8.2 Mary Keitany Shoe 4 for Africa		100,000		100,000		100,000	-
8.3 Kamngoech Day Secondary School		100,000		100,000		100,000	-
8.4 Ngarie Primary School		100,000		100,000		100,000	-

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

8.5 Kamelilo Primary school			100,000	100,000		100,000		
8.6 Meptiso Primary School			60,000	60,000		60,000		
8.7 Uzalendo School			60,000	60,000		60,000		
8.8 Tebeswet primary school			60,000	60,000		60,000		
8.9 Mochongoi Primary School			60,000	60,000		60,000		
9.0 Torongo Primary School			60,000	60,000		60,000		
Total	1,300,000.00	-	1,300,000.00	2,600,000.00	1,300,000.00	1,300,000.00	50	
7.0 Tertiary projects								
7.1 Kenya Medical Training College	3,000,000.00			3,000,000.00	-	3,000,000.00		
7.2 Eldama Ravine Technical and Vocational College	1,000,000.00			1,000,000.00		1,000,000.00		
Totals	4,000,000.00	-	-	4,000,000.00	-	4,000,000.00		
8.0 Security projects								
8.1 Kiplombe Chief's Office	800,000.00			800,000.00				
8.2 Saos Chief's office	800,000.00			800,000.00				
8.3 Lembus Central Chief's office	380,000.00			1,700,000.00				

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

8.4 Timboroa Chief's office	380,000.00		1,700,000.00	2,080,000.00				
8.5 Torongo Chief's Office	1,100,000.00		800,000.00	1,900,000.00				
8.6 Kaburwo Primary School			600,000.00	600,000.00				
8.7 Mumberes AP Camp			1,000,000.00	1,000,000.00				
8.8 lembus Chemorgong Chief's office			500,000.00	500,000.00				
8.9 Kibias Chepterwo Security Road			300,000.00	300,000.00				
Total	3,460,000.00	-	6,600,000.00	10,060,000.00	3,608,945.00	6,451,055.00	36	
9.0 Primary Schools Projects								
9.1 Arama Primary School	400,000.00			400,000	400,000.00		100	
9.2 Benonin Primary School	500,000.00			500,000		500,000		
9.3 Bikwen Primary School	480,000.00			480,000		480,000		
9.4 Boito Primary School	380,000.00			380,000		380,000		
9.5 Chepness primary school	700,000.00			700,000	700,000		100	
9.6 Chepkililik Primary School	250,000.00			250,000		250,000		
9.7 Enkwen primary School	700,000.00			700,000	700,000		100	
9.8 Equator Primary school	1,000,000.00			1,000,000	1,000,000		100	

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

9.9 Igure Primary school	400,000.00				400,000		400,000	-
10.0 Kabimoi Primary School	500,000.00				500,000		500,000	-
Kamelilo Primary School	1,000,000.00				1,000,000		1,000,000	-
Kamngoech Primary School	1,080,000.00				1,080,000		1,080,000	-
Kamura Primary School	400,000.00				400,000		400,000	-
Kanjulul Primary School	700,000.00				700,000		700,000	-
Kaprorwa primary School	500,000.00				500,000		500,000	-
Kaptim Primary school	700,000.00				700,000		700,000	-
Kibarassoi Primary School	700,000.00				700,000		700,000	-
Kabias Primary School	500,000.00				500,000	500,000	-	100
Kipkuyang Primary School	400,000.00				400,000		400,000	-
Kiplombe Primary School	1,400,000.00				1,400,000		1,400,000	-
Kiplongon Primary School	700,000.00				700,000		700,000	-
Kirobon Primary School	1,400,000.00				1,400,000	1,400,000	-	100
Koibatek Primary school	700,000.00				700,000		700,000	-
Kokwomoi Primary school	300,000.00				300,000		300,000	-

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

Maji Mazuri forest Primary School	500,000.00				500,000		500,000	-
Mandina Primary School	300,000.00				300,000		300,000	-
Mochongoi Primary school	700,000.00				700,000		700,000	-
Moringwo Primary School	500,000.00				500,000		500,000	-
Mumberes Primary school	1,080,000.00				1,080,000	1,080,000	-	100
Mwachon Primary School	1,080,000.00				1,080,000		1,080,000	-
Nakurtawei Primary School	1,050,000.00				1,050,000	1,050,000	-	100
Nerkwo Primary School	400,000.00				400,000		400,000	-
Ngarie Primary School	1,400,000.00				1,400,000	1,400,000	-	100
Nyakio Primary School	300,000.00				300,000		300,000	-
Orinie Primary School	700,000.00				700,000		700,000	-
Sagat Primary School	380,000.00				380,000		380,000	-
Sigoro Primary School	400,000.00				400,000		400,000	-
Simotwet Primary School	400,000.00				400,000		400,000	-
Sinende Priamry school	700,000.00				700,000		700,000	-
sononin primary school	500,000.00				500,000	500,000	-	100

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

Sogonin Primary School	1,050,000.00				1,050,000	1,050,000	-	100
Soibei Primary School	700,000.00				700,000	700,000	-	100
Solian Primary School	400,000.00				400,000		400,000	-
St. Joseph Makutano primary	700,000.00				700,000		700,000	-
St. Patricks Shimoni primary	1,080,000.00				1,080,000		1,080,000	-
St. Mary's Andama Primary School	700,000.00				700,000		700,000	-
Tambarass Primary School	900,000.00				900,000	900,000	-	100
Tarigo Primary school	400,000.00				400,000	400,000	-	100
Tebeswet Primary School	700,000.00				700,000		700,000	-
Tinet Primary School	500,000.00				500,000		500,000	-
Tolmo Primary School	380,000.00				380,000		380,000	-
Torokwonin Primary School	380,000.00				380,000		380,000	-
Tugumoi Primary School	480,000.00				480,000		480,000	-
Kabiyet Primary School	500,000.00				500,000	500,000	-	100
Naitili Primary School	850,000.00				850,000	850,000	-	100
Simotwet Primary School	1,150,000.00				1,150,000		1,150,000	-

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

Kapsoit Primary School	950,000.00				950,000	-		100
Metipso Primary school	700,000.00				700,000	700,000		-
Muserechi Primary School	400,000.00				400,000	400,000		-
Kewangoi Primary School	800,000.00				800,000			-
Kipkaber Primary School	850,000.00				850,000			-
Lebolos Primary School	500,000.00				500,000			-
Muserechi Primary School	250,000.00				250,000			-
Poror Primary School	700,000.00				700,000			-
Eldama Ravine Day and Boarding Primary School	750,000.00				750,000			-
Kipkoriony Primary School	800,000.00				800,000			-
Lalut Primary School	500,000.00				500,000			-
Metipso Primary School	160,000.00				160,000			-
Cheptililik Primary school	100,000.00				100,000			-
Koibatek Primary school	220,000.00				220,000			-
Saos Primary school				750,000.00	750,000	750,000.00		100
Kabor Primary school				900,000.00	900,000	900,000.00		100

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

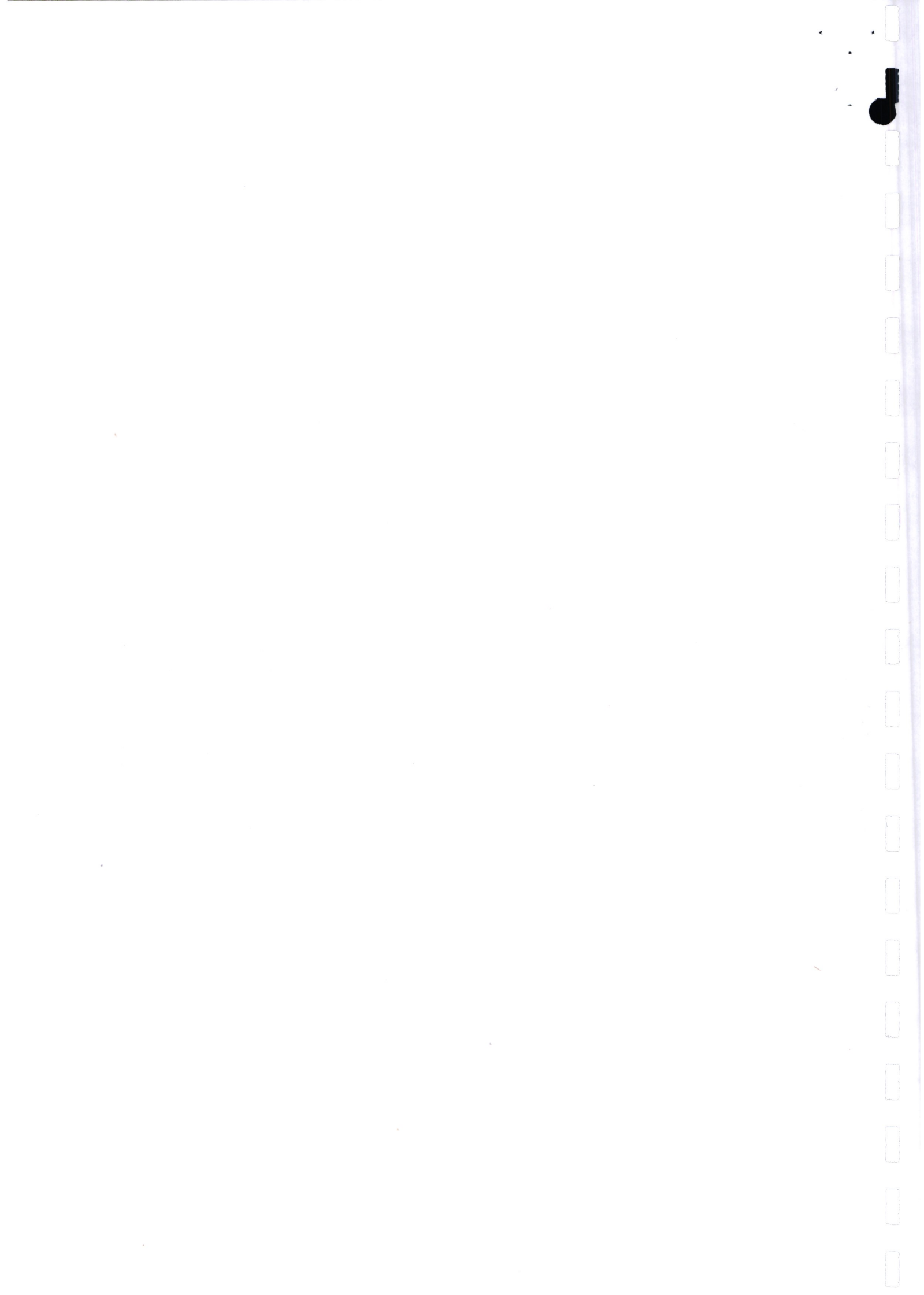
Kirobon Primary school				700,000.00	700,000	700,000.00	-	100
Chemeswon Primary school				800,000.00	800,000	800,000.00	-	100
Kaptim Primary school				700,000.00	700,000	700,000.00	-	100
Soibei Primary school				700,000.00	700,000	700,000.00	-	100
ST. Mary's Andama Primary sch				700,000.00	700,000	700,000.00	-	100
Simotwet Special school				1,350,000.00	1,350,000	1,350,000.00	-	100
Lalut Primary school				500,000.00	500,000	500,000.00	-	100
Kimamoi Primary school				700,000.00	700,000	700,000.00	-	100
Sabatia Primary school				700,000.00	700,000	700,000.00	-	100
Kapcholo Primary school				1,400,000.00	1,400,000	1,400,000.00	-	100
Seguton Primary school				200,000.00	200,000	200,000.00	-	100
Koibatek Primary school				700,000.00	700,000	700,000.00	-	100
Kewangoi Primary school				900,000.00	900,000	900,000.00	-	100
Kewangoi Primary school				800,000.00	800,000	800,000.00	-	100
Tebeswet Primary school				700,000.00	700,000	700,000.00	-	100
Lebolos Primary school				250,000.00	250,000	250,000.00	-	100

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

Kirima Primary school				700,000.00	700,000			700,000	-
Sigowet Primary School				350,000	350,000			350,000	-
Chemasusu Primary School				400,000	400,000			400,000	-
Totals	44,730,000.00	-	14,900,000.00	59,630,000.00	27,530,000.00	26,470,000.00			46
8.0 secondary schools									
Arama Secondary School	1,400,000.00			1,400,000		1,400,000		-	100
Bakhita Secondary School	900,000.00			900,000		900,000		-	100
Benonin Secondary School	800,000.00			800,000		800,000		-	100
Kamara Day Secondary school	1,000,000.00			1,000,000		1,000,000		-	100
Kipkoriony Day Secondary School	3,000,000.00			3,000,000		3,000,000		-	100
Kiptuno Day Secondary School	700,000.00			700,000		700,000		700,000	-
Leigel Day Secondary School	700,000.00			700,000		700,000		700,000	-
Solian Secondary School	700,000.00			700,000		700,000		-	100
Tiripkatot Day Secondary School	700,000.00		1,400,000	2,100,000		700,000		1,400,000	33
Uhuru Kabiye Secondary School	1,100,000.00			1,100,000				1,100,000	-
Kipkuyang Day Secondary School	195,000.00		1,000,000	1,195,000		1,000,000.00		195,000	84

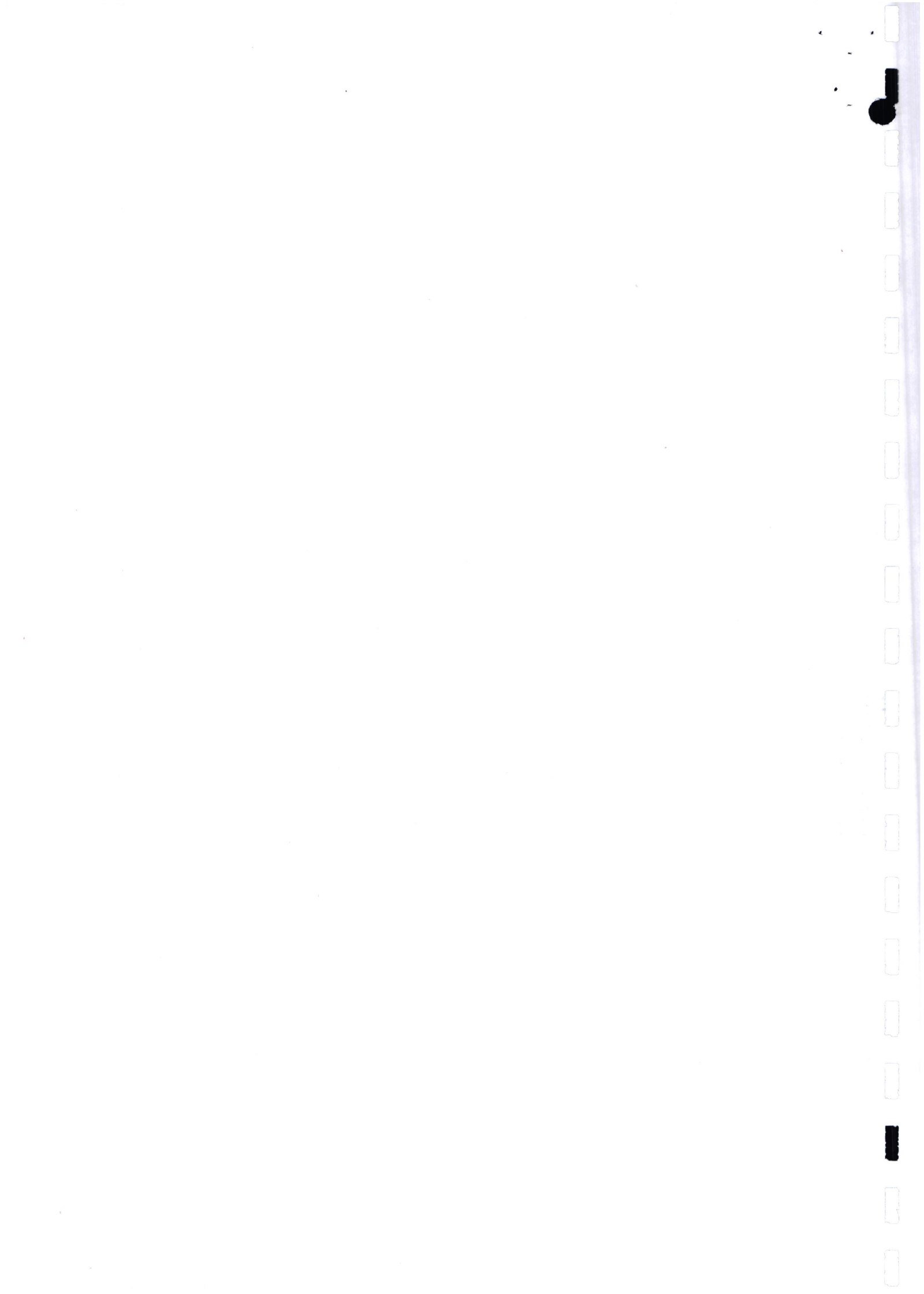
Eldama Kavine Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Sonoin Day Secondary School	195,000.00		1,450,000	1,645,000	1,450,000.00	195,000	88
Kamura Day Secondary School	195,000.00		2,250,000	2,445,000	2,250,000.00	195,000	92
Tugumoi Koibatek Day School	195,000.00			195,000		195,000	-
Muserechi Day Secondary School	195,000.00		400,000	595,000	400,000.00	195,000	67
Solian Secondary School	195,000.00			195,000		195,000	-
Benonin Secondary School	195,000.00			195,000		195,000	-
Uhuru Kabiye Secondary School	195,000.00			195,000		195,000	-
Bakhita Secondary School	195,000.00		1,200,000	1,395,000	1,200,000.00	195,000	86
Moi Highlands Secondary School	195,000.00			195,000		195,000	-
Tolmo Secondary School	195,000.00		1,200,000	1,395,000	1,200,000.00	195,000	86
Simotwet Day Secondary School	195,000.00			195,000		195,000	-
Mandina Day Secondary			1,400,000.00	1,400,000		1,400,000	-
Lebolos Day Secondary School			700,000	700,000	700,000.00	-	100
Sagat Secondary School			700,000	700,000	700,000	-	100
Sabatia Secondary School			1,500,000	1,500,000	1,500,000	-	100
Mary Keitany Shoe 4 for Africa			1,200,000	1,200,000	1,200,000.00	-	100



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

Kapchholoi secondary			350,000	350,000	350,000	-	100
Kiplombe Secondary School			1,300,000	1,300,000	1,300,000.00	-	100
Solian Girls Secondary School			6,000,000	6,000,000	6,000,000.00	-	100
St. Patricks Day Secondary School			3,000,000	3,000,000	3,000,000.00	-	100
St Marys Boito Secondary School	1,200,000.00			1,200,000			-
Tinet Secondary School	1,050,000.00			1,050,000			-
Kabimoi Mixed Day Secondary School	1,700,000.00			1,700,000			-
Maji Mazuri RC Girls Day Secondary School	3,200,000.00			3,200,000			-
Mary Keitany Shoe4 Africa Secondary School	2,050,000.00			2,050,000			-
Sabatia Secondary School	500,000.00			500,000			-
Sininin Day Secondary school	500,000.00			500,000			-
Kiplombe SecondarySchool	3,000,000			3,000,000			-
St.Patricks Day Secondary School	2,900,000.00			2,900,000			-
St.Patricks Day Secondary School	330,000.00			330,000			-
Kabimoi Mixed Day Secondary School	220,000.00			220,000			-
Maji Mazur RC Girls	275,000.00			275,000			-



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

Lelgel Day Secondary School	220,000.00				220,000				
Kiptuno Day Secondary School	220,000.00				220,000				
Mary Keitany Shoe 4 for Africa	220,000.00				220,000				
Tripkatol secondary school	220,000.00				220,000				
		717,979			717,979				
Sigoro Secondary school					-	4,090,000.00	(4,090,000)		
Kamelilo Day Secondary school					-	6,790,000.00	(6,790,000)		
School Equipment production unit					-	1,935,000.00	(1,935,000)		
Total	31,145,000.00	717,979.00	25,050,000.00	56,912,979.00	43,565,000.00	(5,175,000.00)		77	
11.0 Acquisition of assets									
11.1 Motor Vehicles									
11.2 Construction of CDF office	8,000,000.00		3,823,189	11,823,189	8,583,688	3,239,501		73	
11.3 Purchase of furniture and equipment	-		-	-	210,000	(210,000)			
11.4 Purchase of computers	-		-	-	-	-			
Total	8,000,000.00	-	3,823,189	11,823,189	8,793,688	3,029,501		74	



Eldama Ravine Constituency

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

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)							
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 %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	3,347,283.00	-	611,487	3,958,770	2,916,142	1,042,628	74%
Use of goods and services	8,977,134.91	-	-	8,977,135	39,021,541	(30,044,406)	435%
Transfers to Other Government Units	79,875,000.00	717,979.00	34,902,934	115,495,913	71,095,000	44,400,913	62%
Other grants and transfers	35,344,460.95	-	26,012,695	61,357,156	30,324,116	31,033,040	49%
Acquisition of Assets	8,000,000.00	-	3,823,189	11,823,189	8,583,688	3,239,501	73%
Other payments	1,545,000.00	-	5,614,812	7,159,812	1,500,000	5,659,812	21%
UNALLOCATED FUND	-	313,000	-	313,000	-	313,000	0%
TOTAL	137,088,878.86	1,030,979	70,965,117	209,084,975	153,440,487	55,644,488	73%

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based.



XII. 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- Eldama Ravine 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 xx June 20xx for the period 1st July 2020 to 30th 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 30th 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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
NGDCF BOARD		Kshs	Kshs
	AIE NO. B047394		4,000,000.00
Normal Allocation	AIE NO. B041263		20,000,000.00
	AIE NO. B047683		7,000,000.00
	AIE NO. B047875		9,000,000.00
	AIE NO. B104267		9,000,000.00
	AIE NO. B049252		19,000,000.00
	AIE NO. B096922	22,000,000.00	
	AIE NO. B104593	28,000,000.00	
	AIE NO. B124838	19,367,724.10	
	AIE NO. B124715	9,000,000.00	
	AIE NO. B128064	6,900,000.00	
	AIE NO. B124918	12,000,000.00	
	AIE NO. B119773	15,000,000.00	
	AIE NO. B128375	8,000,000.00	
	AIE NO. B132119	6,000,000.00	
	AIE NO. B138787	15,000,000.00	
	AIE NO. B132119	6,000,000.00	
	AIE NO. B126372	10,000,000.00	
	AIE NO. B140518	15,000,000.00	
Conditional Grants	AIE NO...	-	
Receipt from other Constituency		-	
TOTAL		172,267,724.10	68,000,000.00

Eldama Ravine Constituency

National Government Constituencies Development Fund (NGCDF)

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

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
Total	-	-

Eldama Ravine 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	-	13,0000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	100,000	-
Other Receipts Not Classified Elsewhere	200,000	-
Total	300,000	13,0000

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic staff salaries on contract terms	1,799,942.00	2,836,296.00
Wages of Casual	124,000.00	78,500.00
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	980,000.00	-
Employer Contributions Compulsory national social security schemes	12,200.00	12,000.00
TOTAL	2,916,142.00	2,926,796.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	59,477.00	-
Electricity	10,000.00	-
Water & sewerage charges	-	-
Office rent	640,320.00	-
Communication, supplies and services	123,510.00	168,000.00
Domestic travel and subsistence	13,440.00	281,000.00
Printing, advertising and information supplies & services	20,000.00	-
Rentals of produced assets	-	-
Training expenses	-	1,112,000.00
Hospitality supplies and services	309,220.00	198,000.00
Other committee expenses	10,864,500.00	1,770,000.00
Committee allowance	23,454,100.00	3,262,445.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,337,299.00	599,255.00
Fuel , oil & lubricants	1,184,984.00	280,000.00
Other operating expenses	-	1,744,929.00
Bank service commission and charges	71,080.00	-
Other Operating Expenses	676,450.00	-
Security operations	146,160.00	-
Routine maintenance - vehicles and other transport equipment	111,000.00	-
Routine maintenance- other assets		28,500.00
TOTAL	39,021,540.00	9,444,129.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	27,530,000.00	21,050,000.00
Transfers to Secondary Schools	43,565,000.00	28,874,500.00
Transfers to Tertiary Institutions	-	-
TOTAL	71,095,000.00	49,924,500.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	8,378,000.00	11,476,000.00
Bursary -Tertiary (see attached list)	9,293,037.00	11,213,953.00
Bursary- Special Schools	122,000	
Mocks & CAT (see attached list)	-	100,000.00
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	3,608,945.00	1,247,980.00
Sports Projects (see attached list)	1,330,500.00	2,243,200.00
Environment Projects (see attached list)	1,298,993.00	1,331,000.00
Emergency Projects (see attached list)	6,292,641.00	2,840,391.00
TOTAL	30,324,116.00	30,452,524.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	8,583,688.00	4,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	260,500.00
Purchase of computers ,printers and other IT equipment's	-	-
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	-	-
TOTAL	8,583,688.00	4,260,500.00

9. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Strategic Plan	-	310,560.00
ICT Hubs	-	-
Rural Electrification	1,500,000.00	-
TOTAL	1,500,000.00	310,560.00

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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
Eldama Ravine NGCDF Equity Bank Eldama Ravine Branch A/C1310299403791	19,858,215.00	730,976.00
Total	19,858,215.00	730,976.00
10B: CASH IN HAND		
Location 1	-	-
Total	-	-

<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	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total				-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

12A. RETENTION

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

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	980,000	-
Gratuity paid during the Year (C)	980,000	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1st July 2020)	2019-2020 (1st July 2019)
	Kshs	Kshs
Bank accounts	730,978.78	30,036,988.00
Cash in hand	-	-
Imprest	-	-
Total	730,978.78	30,036,988.00

[Provide short appropriate explanations as necessary]

Eldama Ravine Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****14. PRIOR YEAR ADJUSTMENTS**

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020- 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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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	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	-	611,487.00
Use of goods and services	14,487.00	
Amounts due to other Government entities (see attached list)	44,485,000.00	34,902,934.00
Amounts due to other grants and other transfers (see attached list)	1,600,000.00	26,012,695.00
Acquisition of assets	8,000,000.00	3,823,189.00
Others (<i>specify</i>)	1,545,000.00	5,614,812.00
Funds pending approval		
	55,644,487.00	70,965,117.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	38,463,659.79	14,230,140.67
	38,463,659.79	14,230,140.67

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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
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

**Eldama Ravine Constituency
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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	
		2020/21	2019/20
Compensation of employees			
Use of goods & services		14,487	
		14,487	611,487
Sub-Total			
Amounts due to other Government entities			
Kwangoi Primary School		800,000	
Kipkaber Primary School		850,000	
Lebolos Primary School		500,000	
Muserechi Primary School		250,000	
Poror Primary School		700,000	
Eldama Ravine Day and Boarding Primary School		750,000	
Kipkoriony Primary School		800,000	
Lalut Primary School		500,000	
Metipso Primary School		160,000	
Cheptililik Primary school		100,000	
Benonin Primary School		500,000	
Boito Primary School		380,000	
Kamelilo Primary School		1,000,000	
Kamngoech Primary School		1,080,000	
Kaprorwa Primary School		500,000	
Mandina Secondary school		1,400,000	
Kibarassoi Primary school		700,000	

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Kiplombe Primary school			1,400,000	
Maji Mazuri Forest Primary school			500,000	
Mandina Primary school			300,000	
Nyakio Primary school			300,000	
Orinie Primary School			700,000	
Sigoro Primary School			400,000	
Simotwet Primary School			400,000	
Sinonin Primary school			500,000	
St Joseph Makutano Primary school			700,000	
St Mary's Adama Primary School			700,000	
Tebeswet primary school			700,000	
Simotwet special School			1,150,000	
St Marys Boito Secondary School			1,200,000	
Tinet Secondary School			1,050,000	
Kabimoi Mixed Day Secondary School			1,700,000	
Maji Mazuri RC Girls Day Secondary School			3,200,000	
Mary Keitany Shoe4 Africa Secondary School			2,050,000	
Sabatia Secondary School			500,000	
Sinonin Day Secondary school			500,000	
Kiplombe Secondary School			3,000,000	
St.Patrick's Day Secondary School			2,900,000	
Schools Lockers and Chairs			1,925,000	
purchase of laboratory desk			2,340,000	

**Eldama Ravine Constituency
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Eldama Ravine Technical and Vocational College		1,000,000		
Kenya Medical Training College		3,000,000		
Sub-Total		44,485,000		34,902,934
Amounts due to other grants and other transfers				
Kiplombe Chief office		800,000		
Saos Chief's Office		800,000		
Sub-Total		1,600,000		26,012,695
Acquisition of assets				
National Government Constituencies Development Fund Office		8,000,000		
Sub-Total		8,000,000		3,823,189
Others (specify)				
Nyorki Kabulkulet Security Road		350,000		
Constituency Strategic Plan		1,195,000		
Sub-Total		1,545,000		5,614,812
Funds pending approval				
Grand Total		55,644,487		70,965,117

*Eldama Ravine Constituency
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-			-
Buildings and structures	-			-
Transport equipment	4,749,000			4,749,000
Office equipment, furniture and fittings	751,900			751,900
ICT Equipment, Software and Other ICT Assets	168,000			168,000
Other Machinery and Equipment	•			•
Heritage and cultural assets	•			•
Intangible assets	•			•
Total	5,669,800.00			5,669,800.00



Eldama Ravine Constituency
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC		Account number	Bank Balance	Bank Balance
			2020/21	2019/20
Baringo High School	Equity	1310299919619	86,671.17	86.67
Benonin Secondary school	Equity	1310269044920	901,526.00	1,504,523.00
Boito Primary School	Equity	1310262518526	-	-
Cheptililik Primary School	Equity	1310261502582	47,196.25	426.00
Chepnesh Primary school	Equity	1310280225916	700,097.00	700,000.00
Eldama Ravine Day and Boarding primary school	Equity	1310272844258	3,023.80	34,108.00
Eldama Ravine Girls Secondary school	Equity	1310262120453	33,353.70	33,353.00
Eldama Ravine library offices project	Equity	1310263325454	13,945.86	1,386,473.00
Eldama Ravine Technical and Vocational college	Equity	1310276606399	27,257.00	3,185,760.00
Emkwen primary school	Equity	1310262666843	700,665.00	167,735.00
Emngunguny primary school	Equity	1310262468421	641.00	1,761.00
Esageri ACC'S Office	Equity	1310278844182	40.00	40.00
Football Kenya federation koibatek	Equity	1310199741477	415.00	36,635.00
Githioro primary school	Equity	1310261451862	1,661.25	1,661.00
Kabiyet primary school	Equity	1310261564326	501,403.00	1,056.00
Kabimoi Day Sec school	Equity	1310277442710	48,548.00	2,800,359.00
Kamngoech primary school	Equity	1310268916243	290.00	290.00
Kamura mixed day secondary school	Equity	1310271843619	273.00	915.00
Kamura Primary School	Equity	1310261491128	400,273.75	273.00
Kanjulul primary school	Equity	1310299742776	700,067.50	26.00
Kapcholoi Day Secondary School	Equity	1310261615916	279.45	279.00
Kapsigot primary school	Equity	1310261494146	7,132.00	7,132.00
Kapsoit primary	Equity	1310261518158	709,195.00	92,115.00
Kaptim primary school	Equity	1310261443889	700,778.00	779.00
Kenya Volleyball Federation Koibatek	Equity	1310199938804	2,123.35	2,123.00
Kwangoi Primary school	Equity	1310264207511	6,945.00	807,185.00
Kibarassoi primary School	Equity	1310261629245	980.50	701.00
Kimamoi primary School	Equity	1310262553118	215.00	15.00
Kipkoriony Day Secondary School	Equity	1310276396957	3,610,012.45	61,012.00

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

Kiplombe Secondary School	Equity	1310262170470	1,301,626.00	183,811.00
Kiptuno secondary school	Equity	1310272024270	701,340.00	735,440.00
Kirima Primary Schoool	Equity	1310262041772	925.00	1,165.00
Kirobon Primary school	Equity	1310262467525	653,635.00	3,055.00
Koibatek Primary school	Equity	1310261544562	700,955.00	1,628.00
Kokwomoi Primary School	Equity	1310268896197	230.00	230.00
Lelbolos Seocndary School	Equity	1310298376674	5,730.45	850.00
Lelgel Day Secondary	Equity	1310276861801	701,260.00	99,860.00
Maji Mazuri Football club	Equity	1310173209776	417.64	418.00
Maji Mazuri Forest primary school	Equity	1310261502751	47.50	48.00
Maji Mazuri RC Girls Day Sec school	Equity	1310278607080	645.00	38,115.00
Maji Mazuri Mixed Day Sec school	Equity	1310299444374	11,082.50	11,083.00
Mary Keitany Shoe for Africa Day Secondary school	Equity	1310278609848	1,199,910.00	2,080.00
Moringwo Primary school	Equity	1310276899379	500,520.00	520.00
Mumberes Foomball club	Equity	1310178499761	1,127.64	1,128.00
Mumberes primary School	Equity	1310262170069	264,055.00	(384.00)
Muserechi Football Club	Equity	1310178564683	1,367.64	1,368.00
Muserechi Primary school	Equity	1310261522246	5,113.75	5,114.00
Naitili Primary School	Equity	1310261489222	850,902.00	902.00
Nyakio Primary School	Equity	1310261555552	1,003.00	1,003.00
Orapyemit primary School	Equity	1310261483122	1,323.75	1,324.00
Orinie primary school	Equity	1310278831206	20.00	20.00
Poror Primary School	Equity	1310169912004	655.00	655.00
Ravine Soccer Centre	Equity	1310178493133	947.64	948.00
Sabatia Secondary School	Equity	1310262025372	1,215.00	117.00
Sagat Secondary school	Equity	1310299372610	699,892.00	-
Sigoro Primary School	Equity	1310299536982	2,845,690.00	55,990.00
Sinonin Secondary School	Equity	1310261460393	1,539,406.00	89,407.00
Sogonin Primary School	Equity	1310261539092	1,050,976.00	976.00
Soibei Primary School	Equity	1310261458001	700,015.00	15.00
Solian Girls High School	Equity	1310263468167	6,001,060.00	-
Solian Mixed Day secondary	Equity	1310262453372	703,460.00	3,460.00
Soymining primary School	Equity	1310263659579	101.00	101.00
St. Joseph primary school	Equity	1310261410763	1,651.25	1,651.00
St.Mary's Boito Secondary School	Equity	1310277678047	20.00	20.00
Tambaras Primary school	Equity	1310261473348	900,020.00	20.00
Tamket primary School	Equity	1310261502198	80.00	284,620.00

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

Tarigo Primary	Equity	1310266577766	400,110.00	560.00
Tebeswet Primary school	Equity	1310276193839	220.00	1,100.00
Tinet Secondary school	Equity	1310298188866	1,807.50	1,808.00
Tiripkatoi Day Secondary school	Equity	1310278581841	3,690.00	801,280.00
Tiripkatoi Primary school	Equity	1310261482983	911.25	911.00
Tolmo Primary School	Equity	1310261514438	379,932.50	1,733.00
Torongo Primary School	Equity	1310262072239	2,944.00	2,944.00
Tugumoi Koibatek Secondary school	Equity	1310260530621	1,185.00	1,185.00
Tugumoi Primary school	Equity	1310261464606	483,394.75	3,395.00
Bhatika Secondary School	KCB	1109694563	933,620.00	3,200.00
Cheraik Primary	KCB	1121040276	405,481.00	15,507.00
Mumberes chief's Camp	KCB	1170667376	847.00	813.00
Equator Primary School	KCB	1109743424	194,853.00	2,789.00
Igure Primary School	KCB	1112896910	671.00	671.00
Kabor Primary School	KCB	1136434194	1,437.00	929.00
Kamasaba Primary School	KCB	1125988592	2,695.00	2,695.00
Kamelilo Day Secondary	KCB	1113156449	-	584,104.00
Kapcholoi Primary School	KCB	1112146989	1,605.00	3,682.00
Kapkitet Primary School	KCB	1128472341	3,042.00	204,464.00
Kipkaber Primary School	KCB	1109377665	482.00	482.00
Kipkoriony Primary School	KCB	1121746128	80.00	1,231.00
Kiptuno Primary school	KCB	1126149225	12,961.00	2,118.00
Lalut Primary School	KCB	1109625820	952.00	56,439.00
Moi Highland Mixed School	KCB	1119056160	5,097.00	5,223.00
Mumberes Secondary School	KCB	1117394492	3,622.00	3,623.00
Muserechi Day Secondary School	KCB	1119436850	400,710.00	910.00
Mwachon Primary School	KCB	1130042537	-	475.00
Nakurtakwei Primary Shool	KCB	1112296786	1,049,975.00	1,001.00
Ngarie Primary School	KCB	1109592817	1,398,980.00	-
Poror High School	KCB	205750090	780.00	780.00
Sabatia Secondary School	KCB	1132457467	3,025.00	3,025.00
Saos High School	KCB	1138669849	15,735.00	15,735.00
Saos Primary School	KCB	1119517745	3,775.00	775.00
Seguton Primary School	KCB	1130350622	2,341.00	1,341.00
Sigoro Primary School	KCB	1112735577	719.00	719.00
Simotwet Day Secondary School	KCB	1137027533	9,002.00	9,381.00
Sinende Primary School	KCB	1116386763	700,369.00	369.00



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Solian Primary School	KCB	1126355631	889.00	889.00
Solian Girls High School	KCB	1117601544	-	1,284.00
St.Mary's Andama Primary	KCB	1137203358	-	2,511.00
Timboroa Secondary School	KCB	1105023648	17,912.00	3,822.00
Tolmo Secondary School	KCB	1116668289	13,321.00	3,006.00
Toniok Girls High School	KCB	205780239	48,430.00	124,903.00
Tulwomoi Primary School	KCB	105117429	-	2,749.00
Arama Secondary school	KCB	1172139709	1,402,619.00	-
			38,463,656.79	14,230,140.67

**Eldama Ravine Constituency
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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 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)
1.0	Inaccuracies in financial Statements. Statement of receipts and Payments reflects transfer from the NGCDF Board of Ksh 68,000 and as disclosed under Note 1 to the Financial Statements. The amount differs from the actual receipts in the summary statements of appropriation: Recurrent and development combined of Kshs 98,036,988 resulting to an unexplained variance of ksh 30,036,988. Consequently the accuracy and completeness of the financial statements for the year ended 30 th June 2020 could be ascertained.	We wish to confirm that the noted variance of ksh 30,036,988 relates to funds for projects approved in the FY 2018/2019 but were brought forward to the FY 2019/2020 on the 1 st July 2019. These funds were subsequently disbursed to earmarked projects in the FY 2019/2020 and hence captured as amounts due to the projects in FY 2019/2020 as well as the actual expenditure during the year.	Resolved	
1.1	Statement of receipts and payments reflects expenditure on acquisition of assets of ksh 4,260,500 and as disclosed under Note 8 to the financial	We wish to clarify that in our considered view the above expenditure of ksh 4,000,000 could not be reflected in our summary of fixed Asset register as the	resolved	

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

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)
	statements. However Annex 4 on summary of fixed assets register discloses additions during the year of Ksh 260,500 resulting to an unexplained variance of ksh 4,000,000. Consequently, the accuracy and completeness of the financial statements for the 30 th June 2020 could not be ascertained	ownership of the facility is still with the Kenya National Library services and not Eldama Ravine NGCDF. We affirm that the agreement on the joint ownership was reached and the documentation process is being finalized by the respective teams to enable capitalization of the assets in our books in the subsequent financial years		
2.0	Unsupported Bursary Payments The statement of receipts and payment reflect s payment on other payments of ksh 30,452,524 and disclosed under note 7 to the financial statements. However, Bursary payments amounting to Ksh 7,954,000 have not been supported by way of list of bursary beneficiaries per school student and amount disbursed. Consequently, the accuracy and validity of	The list of bursary beneficiaries amounting to kshs 7,954, 000 with details of the respective beneficiary student , their respective institutions and amount awarded id hereunder provided.	resolved	



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

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	the of the transfers to the other government units of ksh 30,452,524 for the year ended 30 th June ,2020 could not be confirmed ,			
3.0	The statement of receipts and payment reflects use of goods and services of ksh 9,435,129 as disclosed under Note 5 to the financial statements. This amount includes that the District Accountant and the fund account manager were paid allowances totalling ksh 617,500. The management has not explained how the ex-officio members of the Constituency development Fund committee were paid allowances contrary to section 43 of NGCDF Act 2015 , Consequently it has not been possible to confirm the regularity and validity of ksh 3,262,445 incurred on the committee allowances for the year	We wish to indicate that the payments made to the fund account manager and the Sub County Accountant relates to per diems and other allowances while on official duty outside the station as well as while attending various NGCDF related forums with the NGCDF Board and with other stakeholders. The payments were made using the prevailing government guidelines and rates applicable	resolved	



**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
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4.0	ended 30 th June 2020 Cash and cash Equivalent. The statement of assets and liabilities as 30 th June 2020 reflects a bank balance of ksh 730,978. However, bank reconciliation statement presented for audit revealed receipts in the bank statement not recorded in the cashbook of ksh 10,181 which have not been supported by any details neither document. Consequently, the accuracy and completeness of bank balances of ksh 730 978 as at 30 th June, could not be confirmed.	Review of our bank reconciliation and the bank statement shows that the above receipts in the bank statement not recorded in the cash book relates to two transactions. The first one is a direct deposit in the main account by sella bira okat of ksh 9,600 on 3 rd September, 2019 through equity agents. The second amount of ksh 581 relates to an overcast in bank charges as at end of 30 th June 2020 as well bringing the total figure to ksh 10,181	resolved	
5.0	Budget control and performance The summary statement of appropriation : recurrent and development combined reflects final receipts budget and actual on comparable basis of ksh of ksh 170, 102, 406 and ksh 97, 319,007 respectively	The noted under absorption was occasioned by delayed receipts of funds from the NGCDF Board due the reaching effect of the Covid - 19 pandemic globally and nationally	Resolved	



Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
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	resulting to an under funding of ksh 97,783,3976 or 43% of the budget .The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the constituents of Eldama Ravine Constituency, Further of the under absorption of ksh 72,782,397 or 43%			
5.0	Incomplete projects Twenty nine projects with funding allocation of ksh 36,783,688 were incomplete. No satisfactory explanation has rendered for not implementing the projects in time consequently it has not been possible to confirmed if and when value for money will be realized from incomplete projects . Equally , Twenty –two (22) projects with funding allocation of Ksh	The delayed completion of the projects noted above was due to delayed receipts of funding from NGCDF board as well as the countrywide closure of schools due to covid - 19 pandemic that saw many PMC projects where funding was available delay as well. We undertake to ensure timely implementation of the identified projects to ensure quality workmanship and achieve value for money	Resolved	



Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
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	27,000,000 were sampled for verification during the month of January 2020 and the individual observation against each projects made			

