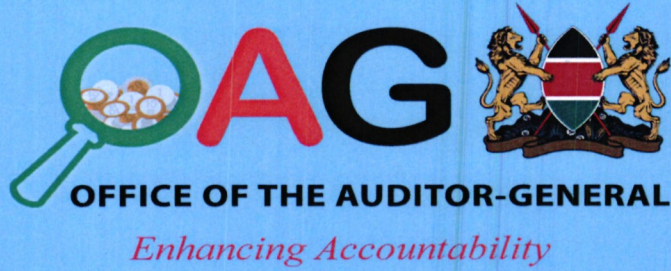


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
REPORT	DATE: 09 AUG 2023
OF	DAY: WED
BY:	Hon Owen Bayo, MP Deputy Leader, majority party
CLEARED	Miriam Moko

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**





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

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2022

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

Table of Contents

	Page
I. Key Constituency Information and Management.....	ii
II. NG-CDFC Chairman’s Report	vi
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	x
IV. Environmental and Sustainability Reporting	xii
V. Statement Of Management Responsibilities.....	xvi
VI. Report Of the Auditor General On The NGCDF- 2021 Constituency.....	xviii
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	6
XI. Significant Accounting Policies.....	18
XII. Notes To the Financial Statements.....	24
XIII. Annexes.....	32

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;

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

(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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mary Jepletting
2.	Sub-County Accountant	Jackline Chepkemoi
3.	Chairman NGCDFC	Kibet Lagat
4.	Member NGCDFC	Mary Tanui

(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 NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Eldama Ravine -Constituency NGCDF Headquarters

P.O. Box 161 Eldama Ravine
Boresha building/House/Plaza
Off Eldama Ravine- Nakuru Highway
Eldama Ravine, KENYA

(f) Eldama Ravine Constituency NGCDF Contacts

Telephone: (254) 0720905587
E-mail: cdfeldamaravine@ngcdf.go.ke
Website: www.ngcdfgo.ke

(g) Eldama Ravine Constituency NGCDF Bankers

Equity Bank
Branch-Eldama Ravine
P.o Box 161-20103
Eldama Ravine

(h) Independent Auditors

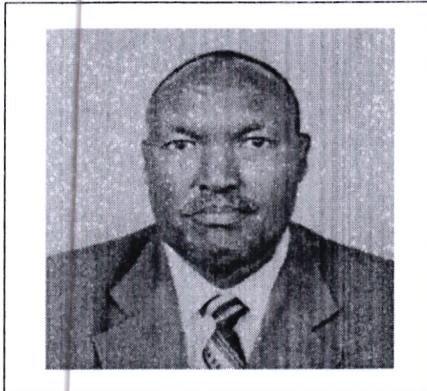
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 City Square 00200
Nairobi, Kenya

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

II. NG-CDFC Chairman’s Report



Former chairperson Joseph Aiyabei



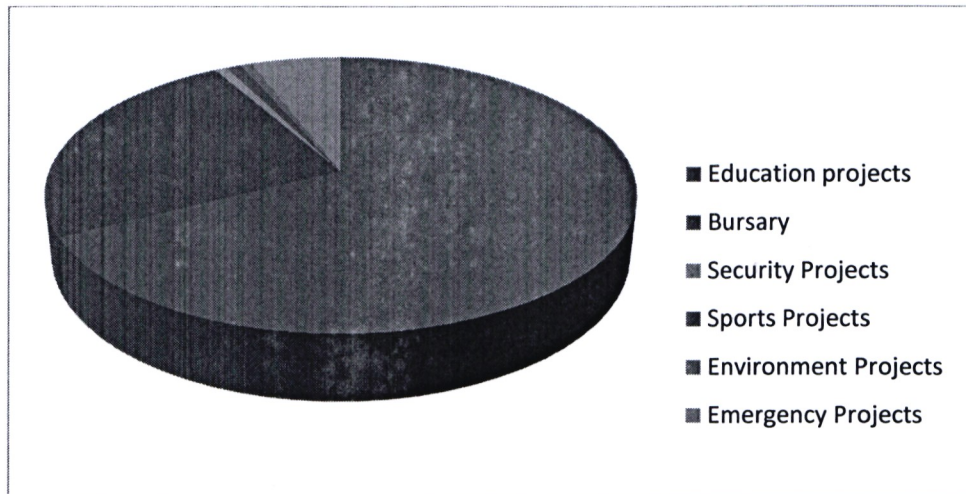
Current Chairperson Kibet Lagat

Eldama Ravine NGCDF was allocated Ksh.137, 088,879 in 2021/ 2022 financial year. The constituency received funds from NG-CDF Board amounting to Ksh.141, 341,572 during the financial year. Ksh21, 341,569 were funds relating to 2020/2021, Ksh19, 858,215 were balances brought forward. The constituency managed to utilize Kshs146, 084,317 against a budget of Kshs178, 288,660 which translate to 84.5%.

Table 1 and Chart 1 below illustrate utilization of funds per sector
Table 1

SECTOR	AMOUNT
Education projects	90,265,000
Bursary	34,237,900
Security Projects	1,044,060
Sports Projects	1,400,000
Environment Projects	1,000,000
Emergency Projects	8,140,000

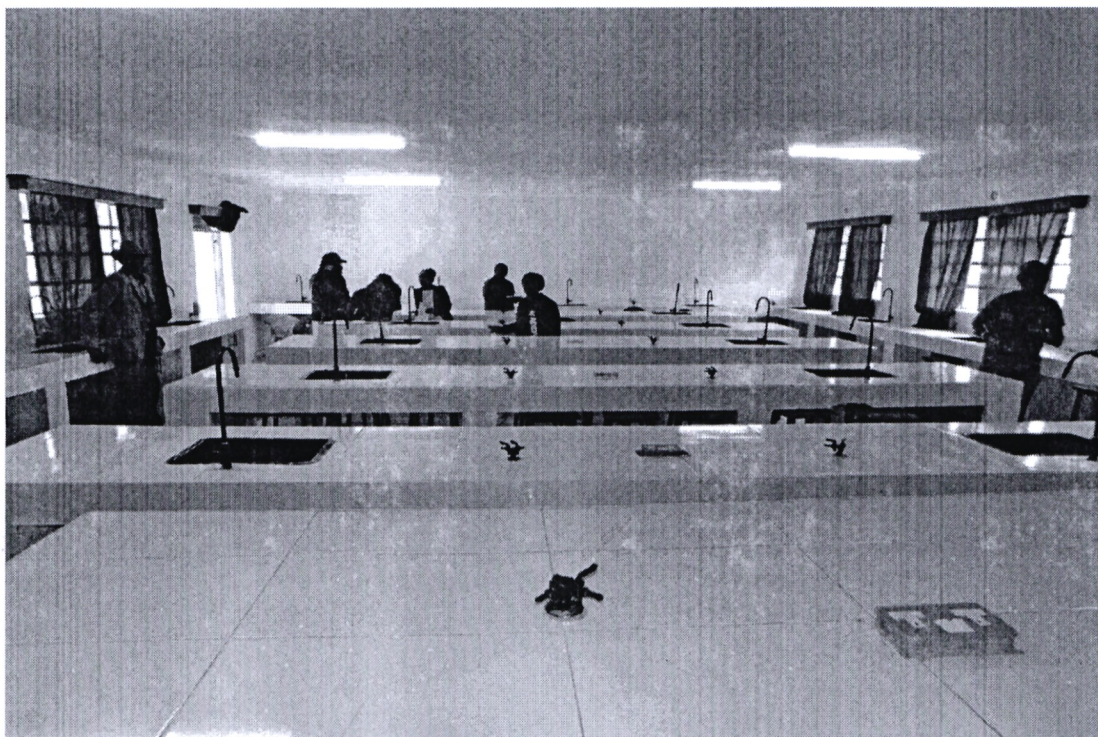
Chart 1 below illustrate



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 Laboratory 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 supported– Eldama Ravine half marathon and two sports tournament volleyball and football. This has ensured talent is nurtured at early stage.



Football Tournament

Environment Sector

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

Security Sector

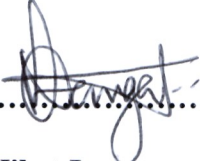
Funds were used for construction of 2 chief's offices. This has enabled the chiefs to have good working environment hence better service to the constituents

Emerging Issues, Challenges, and Recommendations

Due to the pandemic the terms were increased to four per year instead of three making the demand for bursaries to increase and also the number of students in need of it also increased since the parents could not afford to pay for the extra term.

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Regardless there has always been a deficit since the demand of projects and bursaries in school is more than the constituency can afford. Hence, there is a need for the Government to increase the allocation of NG-CDF budget to cater for the deficit.


.....

**Kibet Lagat
CHAIRMAN NGCDF COMMITTEE**

III. Statement of Performance against Predetermined Objectives for FY2021/22

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:

- a) The establishment and expansion of educational infrastructure as a means of increasing access to education in the constituency.
- b) To Sponsor needy students through bursaries as means of increasing access to education in the constituency
- c) To support and strengthen the existing security infrastructure through funding.
- d) To facilitate sustainable environmental conservation programs through funding.
- e) To promote sports infrastructure and academy program through funding.
- f) 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 20/22 - ksh60,170,000 was disbursed to 38 secondary schools for construction of 18no classrooms, 2no dormitories, 4no laboratories, 1 library, 3 dining halls, 3 buses 300 desks for 8 schools
	2.To sponsor		number of	Ksh34,595,000

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

	needy students through bursaries as means of increasing access to education in the constituency		bursary's beneficiaries at all levels	disbursed to 49 primary schools for construction of 13 classrooms and 2 dormitories, completion of 7 admin blocks and construction of 1 admin block, 50 desks for one school and funded toilets in 12 schools. Currently the projects are ongoing - Bursaries of ksh 34,237,900.00 Was disbursed to various institutions to support 5,000 needy in the constituency
Security	To fund security infrastructure	Increased service delivery to the constituents	Number of constructed chiefs, ACC and Police post offices	Ksh250,000 was disbursed to one chief's office to purchase office furniture.
Environment	To promote Environmental conservation culture among the students	Increased accessibility to the students	Number of schools	Ksh 1,000,000 was used to purchase 10,000 litres pvc tanks for 9 schools.
Sports	To support sporting activities in the constituency	Increased sports activities in the constituency	Number of tournaments/ other sporting event held	Ksh 1,400,000 was used to support one volleyball tournament, one football tournament and one marathon event in the constituency.
Emergency	To support emergency occurrences in constituency	Prompt assistance to affected institutions	Number of supported emergency cases.	23 emergency cases were supported during the year. 22 being construction of toilets in schools and one security project.

IV. Environmental and 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

NG-CDF sponsored 3 sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

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.

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 interest

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.

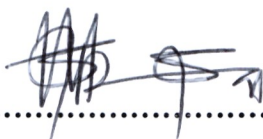
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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



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Mary Jepletting

Fund Account Manager

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, 2022. 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.

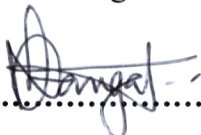
The Accounting Officer in charge of the NGCDF-Eldama Ravine Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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, 2022, 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.

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

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 26/4/2023 2023.



.....
Name: Kibet Lagat

Chairman – NGCDF Committee

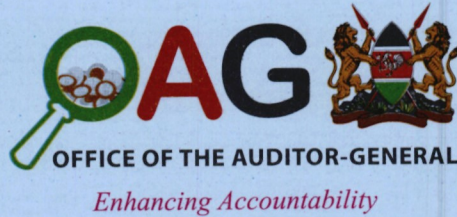


.....
Name: Mary Jepletting

Finance Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ELDAMA RAVINE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal control, risk management and overall 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 1 to 43, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of

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

In my opinion, except for the 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, 2022, 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 Unutilized Fund Balance

Note 17.3 to the financial statements reflects unutilized fund balance of Kshs.32,204,344. However, the amount includes funds pending approval of Kshs.25,000,000 which were not supported or explained. Further, the comparative figure of Kshs.55,644,487 differs with the total of opening balance and outstanding disbursements of Kshs.19,858,216 and Kshs.21,341,569 respectively, totalling to Kshs.41,199,785 reflected in the summary statement of appropriation resulting to unexplained and unreconciled variance of Kshs.14,444,702.

In the circumstance, the accuracy and completeness of unutilized fund balance of Kshs.32,204,345 could not be confirmed.

2. Project Management Committee's (PMC) Account Balances

Note 17.4 to the financial statements reflects Kshs.37,881,012 in respect of Project Management Committee (PMC) account balances for projects implemented during the year under review. The balances relates to the PMC bank statements' balances instead of cashbook balances. However, cash books, bank balance confirmation certificates and bank reconciliation statements were not provided for audit. Further, the balances did not include Project Management Committee (PMC) bank account balances for projects implemented since inception of the Fund.

In the circumstances, the accuracy and completeness of Project Management Committee (PMC) bank balances amount of Kshs.37,881,012 could not be confirmed.

3. Unsupported Transfer to Other Government Units

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfer to other government units amounting to Kshs.90,265,000 which includes transfers to primary and secondary schools amounting to Kshs.34,595,000 and Kshs.55,670,000 respectively. However, the Project Management Committee (PMC) expenditure returns and evidence that the projects were

implemented in consultation with relevant Government Departments were not provided for audit.

In the circumstances, the accuracy and completeness of transfers to other government units amounting to Kshs.90,265,000 could not be confirmed.

4. 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 amounting to Kshs.45,821,961 which includes bursary to secondary schools amounts of Kshs.19,758,200, tertiary institutions - Kshs.12,654,700, and special schools - Kshs.1,825,000 all totalling to Kshs.34,237,900. However, the financial returns acknowledging receipts of the funds and confirming that the amounts have been credited to the beneficiaries' fees account were not provided for audit. In addition, the Bursary Sub Committee minutes on vetting and recommendations of beneficiaries were also not provided. Further, one hundred and ninety-seven (197) students were awarded bursary totalling to Kshs.2,027,000 without having admission numbers to various schools.

In the circumstances, the accuracy and completeness of bursary amounting to Kshs.34,237,900 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.

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. Irregular Sports Projects Expenditure

Review of expenditure records revealed that the Fund had an expenditure of Kshs.1,400,000 for sports projects which was incurred by Project Management Committee (PMC) on the purchase of sports items. However, the expenditure was not supported with work plans and requisite budgets from PMC showing how they intended to utilize the funds. In addition, the procurement of the sports items was not included in the approved annual procurement plan. This is contrary to Regulation 15 (4) (b) of the National Government Constituencies Development Regulations, 2016 which states that Project Management Committee shall prepare work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released. Further, the expenditure was not supported with procurement records such as user requisitions, quotations, tender evaluation minutes, signed contract, inspection and acceptance committee reports, Project Management Committee (PMC) expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments.

Further, the criteria for identifying the beneficiaries and list of beneficiaries were not provided for audit.

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

2. Irregular Emergency Projects Expenditure

Review of expenditure records revealed that the Fund had an expenditure of Kshs.8,140,000 for emergency projects. However, no documents in support of the emergency expenditure were provided for audit. In addition, the expenditure had not been reported to the Board. This is contrary to Regulation 20(2) of the National Government Constituencies Development Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

Further, the emergency project expenditure of Kshs.8,140,000 is 5.9% of the total approved budget of Kshs.137,088,879 for the year under review. This is contrary to Section 8(1) of the National Government Constituencies Development Fund Act, 2015 which provides that an equivalent to five per centum of the Fund shall remain unallocated and shall be available for emergencies that may occur within the Constituency.

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

3. Failure to Maintain a Memorandum Cash Book

Review of cashbook revealed that cash withdrawals amounting to Kshs.5,146,850 were made from the bank. However, the memorandum cash book, petty cash book and payment vouchers were not provided for audit. In addition, the Constituency Committee approval of the withdrawals was also not provided. This is contrary to Regulation 91(14) of the Public Finance Management (National Government) Regulation, 2015 which states that the holder of a standing imprest shall keep a memorandum cash book to record

all receipts and payments and the balance on hand shall agree with the cash balance recorded in the cash book, and in the absence of any receipts, the actual cash balances plus the expenses paid shall equal at all times the fixed level of the imprest for which the imprest holder is personally responsible.

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

4. Failure to Return Unutilized Funds

The Fund management did not provide evidence to confirm that the unutilized funds for completed projects were surrendered to the main Constituency Fund bank account. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 to 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 June, 2023

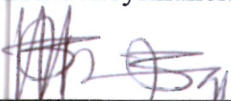
**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	141,341,569	172,267,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3		300,000
Total Receipts			
		141,341,569	172,567,724
Payments			
Compensation Of Employees	4	2,677,454	2,916,142
Use Of Goods and Services	5	7,319,902	39,021,540
Transfers To Other Government Units	6	90,265,000	71,095,000
Other Grants and Transfers	7	45,821,961	30,324,116
Acquisition Of Assets	8	-	8,583,688
Other Payments	9	-	1,500,000
Total Payments		146,084,317	153,440,486
Surplus/(Deficit)		(4,742,748)	19,127,238

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


The Constituency financial statements were approved on 26/4/ 2023 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Mary Jepletting

Name: Jackline Chepkemoi
ICPAK M/No:28780

Name: Kibet Lagat

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

VIII. Statement of Assets and Liabilities at 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	15,115,468	19,858,216
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		15,115,468	19,858,216
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		-	-
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		15,115,468	19,858,216
Represented By			
Fund Balance B/Fwd	13	19,858,216	730,978
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(4,742,748)	19,127,238
Net Financial Position		15,115,468	19,858,216

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

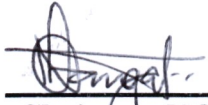
The Constituency financial statements were approved on 26/4/2023 and signed by:



Fund Account Manager



**National Sub-County
Accountant**



**Chairman NG-CDF
Committee**

Name: Mary Jepletting

**Name: Jackline Chepkemoi
ICPAK M/No:28780**

Name: Kibet Lagat

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

IX. Statement of Cash Flows for the Year Ended 30th June 2022

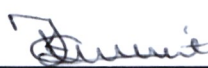
	Notes	2021 - 2021 Kshs	2021 - 2021 Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	141,341,569	172,267,724
Other Receipts	3	-	300,000
Total Receipts		141,341,569	172,567,724
Payments			
Compensation Of Employees	4	2,677,454	2,916,142
Use Of Goods and Services	5	7,319,902	39,021,540
Transfers To Other Government Units	6	90,265,000	71,095,000
Other Grants and Transfers	7	45,821,961	30,324,116
Other Payments	9	-	1,500,000
Total Payments		146,084,317	144,856,798
Total Receipts Less Total Payments		(4,742,748)	27,710,926
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(4,742,748)	27,710,926
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(8,583,688)
Net Cash Flows from Investing Activities		-	(8,583,688)
Net Increase In Cash And Cash Equivalent		(4,742,748)	19,127,238
Cash & Cash Equivalent At Start Of The Year	10	19,858,216	730,978
Cash & Cash Equivalent At End Of The Year	10	15,115,468	19,858,216

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


The Constituency financial statements were approved on 26/4/ 2023 and signed by:



Fund Account Manager



**National Sub-County
Accountant**



**Chairman NG-CDF
Committee**

Name: Mary Jepletting

**Name: Jackline Chepkemio
ICPAK M/No:28780**

Name: Kibet Lagat

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget e=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e-c-d	% of Utilisation F=d/c%
Transfers from NG-CDF Board	137,088,876	21,341,569	178,288,661	161,199,786	17,088,876	90%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts						
TOTAL RECEIPTS	137,088,876	21,341,569	178,288,661	161,199,786	17,088,876	93%
PAYMENTS						
Compensation of Employees	4,102,000	-	4,102,000	2,677,454	1,424,546	65%
Use of goods and services	8,235,999	8,606	8,273,221	7,319,902	953,319	89%
Transfers to Other Government Units	55,006,452	21,332,963	95,099,415	90,265,000	4,834,415	95%
Other grants and transfers	44,744,425	-	45,814,025	45,821,961	(7,936)	100%
Acquisition of Assets	15,000,000	-	15,000,000	-	15,000,000	0%
Other Payments	10,000,000	-	10,000,000	-	10,000,000	0%
TOTAL	137,088,876	21,341,569	178,288,661	146,084,317	32,204,344	82%

**Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.
Explanatory Notes .
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)] (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	32,204,344
Less undisbursed funds receivable from the Board as at 30 th June 2022	17,088,876
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY2021/2022	15,115,468

The Constituency financial statements were approved on 26/4/2023 and signed by:



Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee

Name: Mary Jepletting

**Name: Jacqueline Chepkemoi
ICPAK M/No:28780**

Name: Kibet Lagat

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

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 Utilisati on(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,102,000	-	-	4,102,000	2,677,454	1,424,546	65
1.2 Committee allowances	2,000,000	-	-	2,000,000	1,163,500	836,500	58
1.3 Use of goods and services	2,123,333	28,616	8,606	2,160,555	2,630,000	(469,445)	122
Total	8,225,333	28,616	8,606	8,262,555	6,470,954	1,791,6010	78
2.0 Monitoring and evaluation							
2.1 Capacity building	1,200,000	-	-	1,200,000	1,200,000	-	100
2.2 Committee allowances	2,000,000	-	-	2,000,000	1,413,800	586,200	71
2.3 Use of goods and services	912,667	-	-	912,667	912,600	67	100
Total				4,112,667	3,526,400	586,267	86

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

3.0 Emergency	4,112,667								
3.1 Primary Schools									
3.2 Iigure Primary Sch	250,000				250,000		250,000	-	100
3.3 Kokwomoi Primary Sc		480,000			480,000		480,000	-	100
3.4 Tulwamoi Primary Sc		480,000			480,000		480,000	-	100
3.5 Poror Promary Sc	480,000				480,000		480,000	-	100
3.6 Solian Primary School	550,000				550,000		550,000	-	100
3.7 Tolmo Primary School	250,000				250,000		250,000	-	100
3.8 Kamura Primary School	150,000				150,000		150,000	-	100
3.9 Kapcholo Primary School	250,000				250,000		250,000	-	100
3.10 Cheraik Primary School	150,000				150,000		150,000	-	100
3.11 Sabatia Primary Boarding School	500,000				500,000		500,000	-	100
3.12 Chepness Primary School	550,000				550,000		550,000	-	100
3.13 Kamasaba Primary school	250,000				250,000		250,000	-	100
3.14 Tebeswet primary school	250,000				250,000		250,000	-	100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

3.15 Koibatek Primary school	500,000				500,000	500,000	-	100
3.16 Tiripkatoi Primary School	300,000				300,000	300,000	-	100
3.17 Tamaras Primary School	300,000				300,000	300,000	-	100
3.18 Secondary schools					-		-	
3.19 Lelgel Day Secondary school	300,000				300,000	300,000	-	100
3.20 Kabimoi Day Secondary School	300,000				300,000	300,000	-	100
Maji Mazuri RC Day Sec Sch	550,000				550,000	550,000	-	100
3.21 Timboroa Mixed Day Secondary School	500,000				500,000	500,000	-	100
3.20 Maji Mazuri RC Day Sec	250,000				250,000	250,000	-	100
3.21 Mary Keitany Shoe 4 Africa	250,000				250,000	250,000	-	100
3.3 Tertiary institutions					-		-	
3.4 Security projects					-		-	
3.4.1 Kenya police service	300,000				300,000	300,000	-	100
3.5 Unutilised	12,206				12,206		12,206	-
Total	7,192,206		960,000		8,152,206	8,140,000	12,206	100
4.0 Bursary and Social					-			

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Security													
4.1 Secondary Schools	15,000,000					15,000,000			19,758,200		(4,758,200)		132
4.2 Tertiary Institutions	16,000,000					16,000,000			12,654,700		3,345,300		79
4.3 Social Security	-					-			-		-		
4.4 Special Needs	3,272,219					3,272,219			1,825,000		1,447,219		56
Total	34,272,219					34,272,219			34,237,900		34,319		100
5.0 Sports													
5.1 Eldama Ravine Half marathon	500,000					500,000			500,000		-		100
5.2 Koibatek volleyball federation	500,000					500,000			400,000		100,000		80
5.3 FKF Baringo County	500,000					500,000			500,000		-		100
Total	1,500,000					1,500,000			1,400,000		100,000		93
6.0 Environment													
6.1 Moi Highland Secondary	120,000					120,000			120,000		-		100
6.2 Kipkoriony sec school	120,000					120,000			120,000		-		100
6.3 Maji Mazuri RC School	120,000					120,000			120,000		-		100
6.4 Timboroa Sec school	120,000					120,000			120,000		-		100
6.5 Moringwo primary school	120,000					120,000			120,000		-		100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

6.6Tugumoi Koibatek Day Sec Sch	120,000				120,000	120,000	-	100
6.7Bikwen Primary School	80,000				80,000	80,000	-	100
6.8Kapcholoi Primary School	120,000				120,000	120,000	-	100
6.9Ornie primary school	80,000				80,000	80,000	-	100
7.0Sinonin primary school	80,000				80,000	80,000	80,000	-
7.1Kaprowa primary school	80,000				80,000	80,000	80,000	-
7.2sigoro primary school	120,000				120,000	120,000	120,000	-
Total	1,280,000				1,280,000	1,000,000	280,000	78
7.0 Primary Schools Projects								
7.1Nerkwo Primary Sch		400,000			400,000	400,000	-	100
7.2 Bikwen Primary Sch		480,000			480,000	480,000	-	100
7.3 Kamura Primary Sch		400,000			400,000	400,000	-	100
7.4 Iigure Primary Sch		400,000			400,000	400,000	-	100
7.5 Cheptililik Primary Sch		250,000			250,000	250,000	-	100
7.8 Kiplongon Primary Sch		700,000			700,000	700,000	-	100
7.9 Mwachon Primary Sch		1,080,000						100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

					1,080,000	1,080,000	-	
7.10 Koibatek Primary Sch		700,000			700,000	700,000	-	100
7.11 Mochongoi Primary sch		700,000			700,000	700,000	-	100
7.12 Kibias Primary Sch		500,000			500,000	500,000	-	100
7.13 Kokwomoi Primary sch		300,000			300,000	300,000	-	100
7.14 Kanjulul Primary Sch		700,000			700,000	700,000	-	100
7.15 Metipso Primary Sch		700,000			700,000	700,000	-	100
7.16 Moringwo Primary Sch		500,000			500,000	500,000	-	100
7.17 St. Patrick Shimoni Primary school		1,080,000			1,080,000	1,080,000	-	100
7.18 Tinet Primary Sch		500,000			500,000	500,000	-	100
7.19 Kipkuyang Primary Sc		400,000			400,000	400,000	-	100
7.20 Sagat Primary Sch		380,000			380,000	380,000	-	100
7.21 Torokwonin Primary Sc		380,000			380,000	380,000	-	100
7.22 Tugumoi Primary Sc		480,000			480,000	480,000	-	100
7.23 Tolmo Primary Sch		380,000			380,000	380,000	-	100
7.24 Solian Primary Sch		400,000			400,000	400,000	-	100
7.25 Kabimoi DEB Primary		500,000					-	100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Sch									
7.26	Poror Primary Sch				700,000	700,000	500,000	500,000	-
7.27	Metipso Primary Sch				160,000	160,000	160,000	160,000	-
7.28	Muserechi Primary Sch				250,000	250,000	250,000	250,000	-
7.29	Muserechi Primary Sch			400,000		400,000	400,000	400,000	-
730	Kipkoriony Primary Sch				800,000	800,000	800,000	800,000	-
7.31	Eldama Ravine Primary Sch				750,000	750,000	750,000	750,000	-
7.32	Kipkaber Primary Sch				850,000	850,000	850,000	850,000	-
7.33	Lalut Primary Sch				500,000	500,000	500,000	500,000	-
7.34	Torokwonin Primary School	1,600,000				1,600,000	1,600,000	1,600,000	-
7.35	Kimamoi Primary School	2,000,000				2,000,000	2,000,000	2,000,000	-
7.36	Kiptuno Primary school	1,000,000				1,000,000	1,000,000	1,000,000	-
7.37	St. Patrick Shimoni Primary School	600,000				600,000	600,000	600,000	-
7.38	Kimamoi Primary School	300,000				300,000	300,000	300,000	-
7.39	Emkwen Primary School	200,000				200,000	200,000	200,000	-
7.40	Kirobon Primary School	500,000				500,000	500,000	500,000	-

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

7.41 Nakurutakwei Primary School	2,050,000			2,050,000	2,050,000	-	100
Kabiyet Primary school	800,000			800,000	800,000	-	100
7.41 Sogonin Primary School	1,950,000			1,950,000	1,950,000	-	100
7.42 Kipkaber Primary school	1,650,000			1,650,000	1,650,000	-	100
7.43 Koibatek Primary School			275,000	275,000	275,000	-	100
7.44 Kiplombe Primary school		1,400,000		1,400,000	1,400,000	-	100
7.45 Benonin Primary school		500,000		500,000	500,000	-	100
7.46 Simotwet special school		1,150,000		1,150,000	1,150,000	-	100
7.47 Kaprorwa Primary school		500,000		500,000	500,000	-	100
7.48 Tebeswet Primary school	800,000			800,000	800,000	-	100
7.49 Sigowet Primary School	600,000			600,000	600,000	-	100
7.50 Kabor primary school			947,963	947,963	-	947,963	-
7.51 Kewangoi Primary School	1,036,452			1,036,452	-	1,036,452	-
Total	15,086,452	16,260,000	5,232,963	36,579,415	34,595,000	1,984,415	95
8.0 Secondary Schools Projects						-	
8.1 Lelgel Day Secondary sch		700,000		700,000	700,000	-	100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

8.2 Kiptuno Day Secondary sch		700,000		700,000	700,000					700,000	-	100
8.3 Tinnet Day secondary sc			1,050,000	1,050,000	1,050,000					1,050,000	-	100
8.4 Mary Keitany Shoe for Africa Secondary sch			2,050,000	2,050,000	2,050,000					2,050,000	-	100
8.5 Maji Mazuri RC Girls			3,200,000	3,200,000	3,200,000					3,200,000	-	100
8.4 Kabimoi Mixed Day secondary sch			1,700,000	1,700,000	1,700,000					1,700,000	-	100
8.5 St Patrick Day Secondary Sch			2,900,000	2,900,000	2,900,000					2,900,000	-	100
8.6 Sabatia Secondary Sch			500,000	500,000	500,000					500,000	-	100
8.7 Sinonin Secondary Sch			500,000	500,000	500,000					500,000	-	100
8.8 ST. Mary's Boito Secondary sch			1,200,000	1,200,000	1,200,000					1,200,000	-	100
8.9 Uhuru Kabiyeet High school				-						1,100,000	(1,100,000)	
8.10 St. Mary's Boito Secondary School	2,700,000			2,700,000	2,700,000					2,700,000	-	100
8.11 Tinnet Secondary Sch	1,950,000			1,950,000	1,950,000					1,950,000	-	100
8.12 Kiplombe Secondary School			3,000,000	3,000,000	3,000,000					3,000,000	-	100
8.13 Kiptuno Day Secondary School		220,000		220,000	220,000					220,000	-	100
Tiripkatoi Secondary school		165,000		165,000	165,000					165,000	-	100
8.13 Leigel Day Secondary		165,000		165,000								100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

School									
8.14 Mary Keitany Shoe for Africa			220,000		165,000	165,000		-	100
8.15 Maji Mazuri RC Girls			165,000		165,000	165,000		-	100
8.16 Kabimoi Mixed Day Secondary School			165,000		165,000	165,000		-	100
8.17 St. Patrick Mixed Day Secondary sch					-	330,000	(330,000)		
8.18 Benonin Secondary Sch		1,000,000			1,000,000	1,000,000		-	100
8.19 Arama High School		1,000,000			1,000,000	1,000,000		-	100
8.20 Lebolos Secondary sc		200,000			200,000	200,000		-	100
8.21 Mary Keitany Shoe for Africa		1,650,000			1,650,000	1,650,000		-	100
8.22 Kipkoriony Day Secondary School		1,500,000			1,500,000	1,500,000		-	100
8.23 Bhakita Secondary school		1,000,000			1,000,000	1,000,000		-	100
8.24 Kiplombe secondary School		6,800,000			6,800,000	6,800,000		-	100
8.25 Nyakio Day Sec School					-	220,000	(220,000)		
8.26 Kamelilo Day secondary School		1,410,000			1,410,000	1,410,000		-	100
8.27 Solian Girls High School		6,000,000			6,000,000	6,000,000		-	100
8.28 Sabatia Secondary School		2,500,000			2,500,000	2,500,000		-	100

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

8.29 Mary keitany shoe 4 for Africa	2,000,000				2,000,000	2,000,000	-	100
8.30 Tiripkatoi Day Secondary School	1,600,000				1,600,000	1,600,000	-	100
8.31 Kabimoi Day Secondary School	2,100,000				2,100,000	2,100,000	-	100
8.32 Lelgel Day Sec School	800,000				800,000	800,000	-	100
8.33 Sigoro Secondary School	1,210,000				1,210,000	1,210,000	-	100
8.34 Simotwet Mixed Secondary School	4,500,000				4,500,000	4,500,000	4,500,000	0.0
Total	39,920,000	2,500,000	16,100,000	58,520,000	55,670,000	2,850,000		95
9.0 Tertiary institutions Projects								
Total	-							
10.0 Security Projects								
10.1 Lembus Central Chiefs Office					694,061	(694,061)		
10.11 Lembus Central Chiefs	250,000			250,000		250,000	250,000	-
10.12 Timboroa Chiefs office	250,000			250,000	350,000	(100,000)		140
Total	500,000	-	-	500,000	1,044,061	(544,061)		209
11.0 Acquisition of assets								

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Total	-	-	-	-	-	-
12.0 Other payments						
Total						
13.0 unallocated fund						
13.0 Unapproved projects	25,000,000		25,000,000			25,000,000
13.1 AIA						
13.2 PMC savings		109,600	109,600			109,600
Total	25,000,000	109,600	25,109,600	-	-	25,109,600
	137,088,876	19,858,216	178,288,661	21,341,569	146,084,317	32,204,344
						82

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

XI. Significant Accounting Policies

The principal 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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

6. Cash and Cash Equivalentents.

Cash and cash equivalentents 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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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 28th June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

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.

16. 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.

17. 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.

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO.B096922		22,000,000
AIE NO.B104593		8,000,000
AIE NO.B124838		19,367,724
AIE NO.B124715		9,000,000
AIE NO.B128064		6,900,000
AIE NO.B124918		12,000,000
AIE NO.B119773		15,000,000
AIE NO.B128375		8,000,000
AIE NO.B132119		6,000,000
AIE NO.B138787		15,000,000
AIE NO.B132119		6,000,000
AIE NO.B126372		10,000,000
AIE NO.B140518		15,000,000
AIE NO. B140866	20,393,876	
AIE NO. B105424	68,000,000	
AIE NO. B105972	10,000,000	
AIE NO. B 132475	16,000,000	
AIE NO. B 128789	26,000,000	
AIE NO. B 888956	947,693	
TOTAL	141,341,569	172,267,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

Notes to the Financial Statements (continued)

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		100,000
Other Receipts Not Classified Elsewhere		200,000
Total		300,000

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,790,054	1,923,942
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	870,000	980,000
Employer Contributions Compulsory national social security schemes	17,400	12,200
Total	2,677,454.00	2,916,142

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses		
Utilities, supplies and services	5,000	59,477
Communication, supplies and services	149,320	123,510
Domestic travel and subsistence	1,626,357	13,440
Printing, advertising and information supplies & services	78,440	20,000
Rentals of produced assets	-	-
Training expenses	378,000	-
Hospitality supplies and services	542,420	309,220
Other committee expenses	1,413,800	10,864,500
Committee allowance	1,163,500	23,454,100
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	303,280	1,337,299
Other operating expenses	115,659	676,450
Routine maintenance – vehicles and other transport equipment	443,112	111,000
Routine maintenance – other assets	70,400	-
Fuel , oil & lubricants	533,000	1,184,984
Bank service commission and charges	10,000	71,080
Office rent	320,160	640,320
Security operations	146,160	146,160
Electricity	21,294	10,000
Total	7,319,902	39,021,540

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	34,595,000	27,530,000
Transfers To Secondary Schools (See Attached List)	55,670,000	43,565,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	90,265,000	71,095,000

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,758,200	17,793,037
Bursary – tertiary institutions (see attached list)	12,654,700	-
Bursary – special schools (see attached list)	1,825,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	1,044,060	3,608,945
Sports projects (see attached list)	1,400,000	1,330,500
Environment projects (see attached list)	1,000,000	1,298,993
Emergency projects (see attached list)	8,140,000	6,292,641
Total	45,821,960	30,324,116

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	8,583,688
Total	-	8,583,688

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Rural Electrification	-	1,500,000
Total	-	1,500,000

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

10: Cash Book Bank Balance

Equity Bank Eldama Ravine Branch, Account No. 1310299403791	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	15,115,468	19,858,216
	-	-
Total	15,115,468	19,858,216

10 B: Cash on Hand

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
-	-	-	-	-

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

12A. Retention

	2021-2022	2020-2021
	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

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	870,000	980,000
Closing Gratuity as at 30 th June D= A+B-C	870,000	980,000

13. Balances Brought Forward

	2021-2022	2020-2021
	(1st July 2021)	(1st July 2020)
	Kshs	Kshs
Bank accounts	19,858,216.	730,978
Cash in hand	-	-
Imprest	-	-
Total	19,858,216	730,978.

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance**b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	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 payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	439,930	-
Use of goods and services		14,487
Amounts due to other Government entities (see attached list)	6,484,414	44,485,000
Amounts due to other grants and other transfers (see attached list)	280,000	1,600,000
Acquisition of assets		8,000,000
Funds pending approval	25,000,000	1,545,000
Total	32,204,344	55,644,487

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	37,881,012	28,647,902
Total	37,881,012	28,647,902

Eldama Ravine Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
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.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.	-	-	-	
2.	-	-	-	
3.	-	-	-	
Sub-Total	-	-	-	
Grand Total	-	-	-	

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 3 – Unutilized Fund

Name	Brief Transaction	Outstanding	
Compensation of employees		439,930	
Use of goods & services			14,487
Sub-Total			14,487
Amounts due to other Government entities			
Kewangoi Primary School	Completion of ablation block		
Lebolos Primary School	Refurbishment of 5No classrooms;		
Cheptililik Primary school	fencing of 6 acres School Land.		
Kabor primary school	Construction of classroom	947,963	
Kewangoi Primary School	Completion of ablation block	1,036,452	
Simotwet Mixed Secondary School	Construction of Laboratory	4,500,000	
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

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	
		2021/22	2020/21	
Compensation of employees		439,930		
Use of goods & services			14,487	
Sub-Total			14,487	
Amounts due to other Government entities				
Kewangoi Primary School	Completion of ablution block			
Lebolos Primary School	Refurbishment of 5No classrooms;			
Cheptitilik Primary school	fencing of 6 acres School Land.			
Kabor primary school	Construction of classroom	947,963		
Kewangoi Primary School	Completion of ablution block	1,036,452		
Simotwet Mixed Secondary School	Construction of Laboratory	4,500,000		
Kipkaber Primary School			850,000	
Lebolos Primary School			500,000	
Museruchi 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	

Adama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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	
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	

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Kiplombe Secondary School		3,000,000	
St. Patricks Day Secondary School		2,900,000	
Schools Lockers and Chairs		1,925,000	
purchase of laboratory desk		2,340,000	
Eldama Ravine Technical and Vocational College		1,000,000	
Kenya Medical Training College		3,000,000	
Sub-Total		44,485,000	
Amounts due to other grants and other transfers			
Simonin primary school		80,000	
Kaprowa primary school		80,000	
sigoro primary school		120,000	
Kiplombe Chief office		800,000	
Saos Chiefs Office		800,000	
Sub-Total		1,600,000	
Acquisition of assets			
National Government Constituencies Development Fund Office		8,000,000	
Sub-Total		8,000,000	
Others (specify)			
Nyorki Kabulkulet Security Road		350,000	
Constituency Strategic Plan		1,195,000	
Sub-Total		1,545,000	
Funds pending approval			
NGCDF Eldama Ravine office	Construction of NGCDF Office	15,000,000	
Kenya national library services Eldama Ravine	Completion of Library	10,000,000	
Grand Total		32,204,344	55,644,487

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
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	5,669,900.00			5,669,900.00

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC NAME	Account Number	Bank	Date Account opened	Bank Balance 2021/2022	Bank Balance 2020/2021
Arama High School	1172139709	KCB	03/10/2015	676,768	1,402,619
Bhaktia secondary school	1109694563	KCB	8/01/2017	82,429	933,620
Bikwen primary school	1135873178	KCB	5/08/2015	47,983	
Cheraikprimary school	1121040276	KCB	7//02/2015	1,600	405,481
Igure primary school	1112896910	KCB	25/04/2016	52,153	671
Kabimoi DEB primary school	1109666098	KCB	13/10/2018	482	
Kamasaba primary school	1125988592	KCB	03/10/2017	252,495	2,695
Kamellio Day Secondary school	1113156449	KCB	6/01/2015	200,692	-
kapeholoi primary school	1112146989	KCB	4/08/2015	250,415	279
Kibia primary school	1111014752	KCB	6//02/2017	24,093	
Kipkaber primary school	1109377665	KCB	5/04/2019	1,319,302	482
Kipkoriony primary school	1121746128	KCB	15/11/2018	798,828	80
Kiplongon primary school	1157213642	KCB	13/12/2015	26,825	
Kiptuno primary school	1126149225	KCB	18/03/2014	1,011,771	12,961
Kokwomoi primary school	1129970728	KCB	25/03/2018	33,934	230
lalut primary school	1109625820	KCB	14//02/2016	442,928	
Metipso primary school	1109616481	KCB	25/05/2019	860,120	
Mwachon primary school	1130042537	KCB	13/10/2017	21,663	-
Nakurtakwei primary school	1112296786	KCB	03/10/2018	1,023,905	1,049,975
Simotwet mixed day secondary school	1137027533	KCB	03/10/2019	7,686	9,002
Solian primary school	1126355631	KCB	2/01/2016	550,373	889
Tulwomoi primary school	1105216624	KCB	5/11/2014	49,124	-
Uhuru Kabiyet High School	1124718419	KCB	7//12/2017		
Benonin secondary school	1310269044920	Equity	5/03/2019	1,127,834	901,526
Chepness primary school	1310280225916	Equity	23/10/2018	593,868	700,097
Cheptililik primary school	1310261502582	Equity	5/1/2019	136	47,196

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC NAME	Account Number	Bank	Date Account opened	Bank Balance 2021/2022	Bank Balance 2020/2021
Eldama Ravine Half marathon	1310278927367	Equity	10/06/2019	1,018,249	
Eldama Ravine primary school	1310272844258	Equity	3/06/2014	245,259	3,024
Emkwen primary school	1310262666843	Equity	5//07/2020	201,035	700,665
FKF Baringo County	1310199741477	Equity	24/04/2019	415	415
Kabimoi mixed day secondary school	1310277442710	Equity	4/11/2018	330,527	48,548
Kabiyet primary school	1310261564326	Equity	21/12/2017	45,040	501,403
Kamuna primary school	1310261491128	Equity	14/03/2018	549,374	400,274
Kanjulul primary school	1310299742276	Equity	13/10/2019	42,321	700,068
Kimamoi primary school	1310262553118	Equity	18/01/2018	2,000,035	215
Kipkoriony Day secondary school	1310276396957	Equity	23/08/2018	121,375	3,610,012
Kipkuyang primary school	1310261359634	Equity	17//02/2016	401,153	-
Kiplombe primary school	1310263517700	Equity	20/04/2020	1,405,245	-
Kiplombe secondary school	1310262170470	Equity	4/10/2016	207,477	1,301,626
Kiptuno Day secondary school	1310272024270	Equity	6/01/2015	223,320	701,340
Kirobon primary school	1310262467525	Equity	7/12/2015	88,455	653,635
Koibatek primary school	1310261544562	Equity	7//02/2018	1,148,248	700,955
Lebolos secondary school	1310298376674	Equity	25/16/2019	5,790	5,730
Lelgel Day secondary school	1310276861801	Equity	14/11/2018	831,626	701,260
Maji Mazuri RC Girls secondary school	1310278607080	Equity	10/10/2017	1,142,264	645
Mary Keitany shoe4Africa secondary school	1310278609848	Equity	11/06/2018	531,058	1,199,910
Mochongoi primary school	1310262634277	Equity	13/06/2017	2,616	
Moringwo primary school	1310276899379	Equity	3//02/2015	267,325	500,520
Museruchi primary school	1310261522246	Equity	05/04/2019	655,114	5,114
Nerekwo primary school	1310263617225	Equity	1/10/2018	1,200	-
Nyakio Day Secondary School	1310282053110	Equity	2/12/2019	2,513	-
Poror primary school	1310271168197	Equity	6/03/2017	672,379	655
Sabatia Primary Boarding school	1310262025872	Equity	03/9/2015	500,118	-
Sabatia secondary school	1310266069133	Equity	18/01/2018	2,320,849	1,215

Eldama Ravine Constituency

National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC NAME	Account Number	Bank	Date Account opened	Bank Balance 2021/2022	Bank Balance 2020/2021
Sagat primary school	1310264356200	Equity	5/08/2015	37,250	
Sigoro Secondary school	1310299536982	Equity	7//02/2015	24,111	2,845,690
Sigowet primary school	1310263623772	Equity	25/04/2016	772,621	-
Sinoin secondary school	1310261460393	Equity	03/10/2015	484,725	1,539,406
Sogonin primary school	1310261539092	Equity	8/01/2017	145	1,050,976
Solian Girls high school	1310263468167	Equity	5/08/2015	2,320,849	6,001,060
St Mary's Boito secondary school	1310261473348	Equity	7//02/2015	4,415,999	-
St Patrick Day secondary school	1310278610891	Equity	25/04/2016	1,087,301	-
St. patrickshimoni primary school	1310263667921	Equity	03/10/2018	409,730	-
Tebeswet primary school	1310276193839	Equity	15/10/2016	1,050,220	220
Timboroa mixed day secondary school	1310263511207	Equity	16/06/2018	466,662	-
Tinet Day Secondary school	1310298188866	Equity	19/06/2015	1,328,739	1,808
Tinet primary school	1310262520219	Equity	6//02/2020	63,010	-
Tolmo primary school	1310261514438	Equity	05/04/2019	24,896	-
Torokwonin primary school	1183262493	Equity	10/10/2018	-	-
Tripkatoi secondary school	13102778581841	Equity	12/12/2015	2,468,690	3,690
Tugumoi primary school	1310261464606	Equity	23/03/2017	17,177	-
Totals				37,881,012	28,647,902

**ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 6: Progress On Follow Up of Auditor Recommendations

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

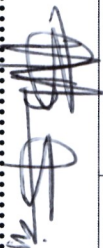
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccuracies in financial Statements. Statement of receipts and Payments reflects transfer from the NGCDF 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 Note8 to the financial 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	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 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	resolved	
2.0	Unsupported Bursary Payments The statement of receipts and payment reflect s payment	The list of bursary beneficiaries amounting to kshs 7,954, 000 with details of the respective	resolved	

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>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 of the transfers to the other government units of ksh 30,452,524 for the year ended 30th June, 2020 could not be confirmed,</p>	<p>beneficiary student, their respective institutions and amount awarded id hereunder provided.</p>		
3.0	<p>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 ended 30th June 2020</p>	<p>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</p>	resolved	
4.0	<p>Cash and cash Equivalent. The statement of assets and liabilities as 30th 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 30th June, could not be confirmed.</p>	<p>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 sellabiraokat of ksh 9,600 on 3rd September, 2019 through equity agents. The second amount of ksh 581 relates to an overcast in bank charges as at end of 30th June 2020 as</p>	resolved	

D
ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
5.0	<p>Budget control and performance</p> <p>The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of ksh 170, 102, 406 and ksh 97, 319,007 respectively 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%</p>	<p>well bringing the total figure to ksh 10,181</p> <p>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</p>	Resolved	
5.0	<p>Incomplete projects</p> <p>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 27,000,000 were sampled for verification during the month of January 2020 and the individual observation against each projects made</p>	<p>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</p>	Resolved	



Name: Mary Jepletting
Fund Account Manager.

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Eldama Ravine National Government Constituency Development Fund
Expenditure Returns Financial Year 2021-2022

Secondary Schools					
Project Activity	Project Activity	Date	Fv No	Ch No	Amount
Kabimoi Mixed Day Secondary Sch	Completion Of 4no Standard Classrooms For The Storey Building. Plastering Walls, Tiling, Fixing Doors And Windows, Painting, Keying, Ceiling, Staircase, Security And Grills	09/10/2021	47	7932	1,700,000
Kabimoi Mixed Day Secondary School	Purchase Of Lockers And Chairs	12/01/2021	127	8036	165,000
Kiplombe Secondary School	First Installment For The Purchase Of A New 51 Seater School The Balance (Kshs 3,900,000) Of Which Shall Be Paid Through Reallocation Of Funds In Process	12/01/2021	143	8056	3,000,000
Kiptuno Day Secondary Sch	Construction Of 1no Standard Classroom To Completion	22/7/2021	23	7847	700,000
Kiptuno Day Secondary School	Purchase Of Lockers And Chairs	12/01/2021	122	8030	220,000
Lebolos Secondary Sc	Creation Of Access Road To Lebolos Secondary School (Clearing The Bush And Leveling Hilly Sections To Make It Useable	12/01/2021	134	8047	200,000
Lelgel Day Secondary Sch	Construction Of 1no Standard Classroom To Completion	22/7/2021	22	7876	700,000
Lelgel Day Secondary School	Purchase Of Lockers And Chairs	12/01/2021	124	8033	165,000
Maji Mazuri Rc Girls	Completion Of 4no Modern Standard Classrooms For The Storey Building; Roofing, Plastering Walls, Tiling, Fixing Doors And Windows, Painting, Keying, Ceiling, Staircase And Other External Works	09/10/2021	46	7931	3,200,000
Maji Mazuri Rc Girls	Purchase Of Lockers And Chairs	12/01/2021	126	8035	165,000

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Mary Keitany Shoe For Africa	Purchase Of Lockers And Chairs	12/01/2021	125	8034	220,000
Mary Keitany Shoe For Africa Secondary Sch	Construction Of A 40 Student Capacity Laboratory To Completion But Without Equipping-Roofing, Plastering Walls, Cementing Floor, Ceiling, Painting And External Keying.	09/10/2021	45	7930	2,050,000
Nyakio Day Sec School	Purchase Of Lockers And Chairs	01/05/2022	177	8076	220,000
Sabatia Secondary Sch	Equipping Of A 300 Student Capacity Dining Hall With Tables, Chairs And Modern Kitchen Energy Efficient Cooking Pots.	09/10/2021	49	7934	500,000
Sinoinn Secondary Sch	Completion Of 40 Students Capacity Twin Lab-Floor Tiles, Plumbing, Wiring And Painting.	09/10/2021	50	7935	500,000
St Patrick Day Secondary Sch	Completion Of A New 45 Students Capacity Science Laboratory-Plastering Walls, Floor Tiles, Work Tops, Plumbing, Electrical Installations, Gas Chamber, Ceiling, Painting And Construction Of 8 Door Pit Toilet To Completion	09/10/2021	48	7933	2,900,000
St. Mary's Boito Secondary Sch	Construction Of 40 Student Capacity Library Upto Roofing Level.	21/9/2021	55	7937	1,200,000
St. Patrick Mixed Day Secondary Sch	Purchase Of Lockers And Chairs	12/01/2021	128	8037	330,000
Tinet Day Secondary Sc	Construction Of 5 Roomed Administration Block Up To Roofing Level	09/10/2021	44	7929	1,050,000
Tripkatoi Secondary School	Purchase Of Lockers And Chairs	12/01/2021	123	8032	165,000
Uhuru Kabiyet High School	Construction Of 5 Roomed Twin Staff Houses Upto Roofing Level	19/11/2021	103	8011	1,100,000
Solian Girls High School	Completion Of 200 Capacity One Storey Dormitory (1st Floor); Walling, Roofing, Windows And Doors, Plastering, Ceiling, Tiling	01/05/2022	175	8078	6,000,000
Kamelilo Day Secondary School	Top Up For Purchase Of School Bus; Final Instalment Of 52 Seater School Bus	01/05/2022	176	8077	1,410,000

Eldama Ravine Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Kiplombe Secondary School	Top Up To Purchase Of 52 Seater School Bus;Final Instalment Of 52 Seater School Bus	26/11/2021	113	8026	6,800,000
Sabatia Secondary School	Completion And Equipping Of 300 Students Capacity Dining Hall And Modern Kitchen; Plastering, Fixing Of Window Glasses, Terrazo And Modern Kitchen Energy Efficient Cooking Pot	01/05/2022	173	8079	2,500,000
Benonin Secondary Sch	Completion Of 14 Roomed Administration Block; Floor Tiles, Painting And Keying. The Initial Cost Was Ksh 6,224,380 But The Variations Was Made To The Project Costing An Extra Cost Of Ksh 1,549,500	12/01/2021	131	8040	1,000,000
Mary Keitany Shoe For Africa	Completion Of 40 Students Laboratory; Fixing Gas Chamber, Floor Tiles, Worktops, Painting; Branding And Purchase Of 40 Laboratory Stools	12/01/2021	135	8048	1,650,000
Arama High School	Completion Of 200 Bed Capacity Boys Dormitory; Flooring; Plastering Painting; Ceiling, Keying	12/01/2021	132	8044	1,000,000
Bhakita Secondary School	Completion Of 300 Students Capacity Dining Hall And Kitchen Flooring And Painting. This Project Was Started By The Community (Foudation, Slab, Erection Of Pillars)	12/01/2021	141	8081	1,000,000
St. Mary's Boito Secondary School	Completion Of 40 Students Capacity Library This Is A Co-Funded Project The Ministry Constructed The Ground Floor And Currently In Use; Floor Tiles Shelves, Fascia Board Painting And General Finishing	26/11/2021	111	8024	2,700,000
Tinet Secondary Sch	Completion Of 5 Roomed Administration Block; Plastering Of Walls, Plumbing Works, Electricals, Windows & Doors, Keying, Floor Tiles, Painting And Branding	26/11/2021	112	8025	1,950,000
Kipkoriony Day Secondary School	Completion Of One Storey Building Of 4no Classrooms; Plastering, Wiring, Fixing Of Windows & Doors, Keying, Floor Tiles, Painting And External Walls	12/01/2021	139	8052	1,500,000
Leigel Day Sec School	Construction Of 1no Standard Classrooms To Completion	02/02/2022	204	8584	800,000
Tiripkatoi Day Secondary School	Construction Of 2no Standard Classrooms To Completion	02/02/2022	202	8582	1,600,000
Simotwet Mixed Secondary School	Construction Of Science Laboratory	20/05/2022	298	9085	4,500,000

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Mary Keitany Shoe 4 For Africa	Construction Of Two Bed Room Self Contained Staff House	27/1/2022	187	8098	2,000,000
Kabimoi Day Secondary School	Purchase Of 60 Kva Generator	02/02/2022	203	8583	2,100,000
Sigoro Secondary School	Top Up For Purchase Of School Bus,Final Instalment Of 52 Seater School Bus(This Is Co Funded Project With The School Which Has Already Paid Ksh 2,700,000 To The Supplier	10/05/2022	293	9079	1,210,000
	Primary				60,170,000
Project Name	Project Activity	Date	Pv No	Ch No	Amount
Nerkwo Primary Sch	Renovations Of 4no Classrooms-Cementing Floor, Wall Repair, Window Glasses, Roof, Verandah And Painting	22/7/2021	2	7856	400,000
Bikwen Primary Sch	Construction Of 8-Door Boys Pit Latrine To Completion	22/7/2021	3	7857	480,000
Kanura Primary Sch	Refurbishment Of 4no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying	22/7/2021	4	7858	400,000
Igure Primary Sch	Completion Of 2no Standard Classrooms Started By Rea - Plastering, Windows, Doors, Verandah, Keying And Painting	22/7/2021	5	7859	400,000
Cheptililik Primary Sch	Completion Of A 4 Roomed Administration Block; Plastering Works, Door And Windows Glasses, Ceiling, Painting And External Works At Kshs. 250,000 And Fencing Of 6 Acres School Land Using Treated Posts And Barbed Wire Kshs 100,000	22/7/2021	6	7860	250,000
Kiplongon Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	22/7/2021	7	7861	700,000
Mwachon Primary Sch	Construction Of 1 Classroom To Completion At Kshs.700,000 And 6-Door Pit Latrine To Completion At Kshs.380,000	22/7/2021	8	7862	1,080,000

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Koibatek Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	22/7/2021	9	7863	700,000
Mochongoi Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	22/7/2021	10	7864	700,000
Kibias Primary Sch	Renovation Of 5no Classrooms-Plastering Walls, Floor, Window Glasses, Painting, Roof, Verandah And External Keying	22/7/2021	12	7885	500,000
Kokwomoi Primary Sch	Completion Of 1no Ngcdf Funded Classroom At Kapayemiti Area-Roofing, Plastering, Cementing Floors, Wall Finish, Window Panes And Glasses, Keying And External Completion Works	22/7/2021	11	7865	300,000
Kanjulul Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	22/7/2021	13	7867	700,000
Mejipso Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	22/7/2021	14	7868	700,000
Moringwo Primary Sch	Refurbishment Of 5no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying	22/7/2021	15	7869	500,000
St. Patrick Shimoni Primary School	Construction Of 5 Door Pit Latrine To Completion And One Door To Cater For Person Living With Disability	22/7/2021	16	7870	1,080,000
Tinet Primary Sch	Renovations Of 5no Classrooms-Floor, Window Glasses, Doors, Roof And Painting	22/7/2021	17	7871	500,000
Kipkuyang Primary Sc	Refurbishment Of 4no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying	22/7/2021	18	7872	400,000
Sagat Primary Sch	Construction Of 6 Door Staff Pit Latrine (Toilet) To Completion	22/7/2021	19	7873	380,000
Torokwonin Primary Sc	Construction Of 6 Door Staff Pit Latrine (Toilet) To Completion	22/7/2021	20	7874	380,000
Tugumoi Primary Sc	Construction Of 8 Door Girls Pit Latrine To Completion	22/7/2021	21	7875	480,000
Tolmo Primary Sch	Construction Of 6 Door Staff Pit Latrine (Toilet) To Completion	22/7/2021	24	7878	380,000
Solian Primary Sch	Renovation Of 4no Classrooms-Plastering Walls, Cementing Floors, Repair Of Roof, Window Glasses And Painting	22/7/2021	25	7879	400,000

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Kabimoi Deb Primary Sch	Refurbishment Of 5no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying	22/7/2021	26	7880	500,000
Poror Primary Sch	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	09/10/2021	36	7821	700,000
Mejipso Primary Sch	Completion Of Modern Ngcdf Funded 4 Door Flush Toilet- Plumbing, Fittings And Painting (Kshs 160,000)	09/10/2021	37	7822	160,000
Muserechi Primary Sch	Completion Of 2 Classrooms At Kshs. 250,000; Plastering, Flooring, Doors, Window Panes, Window Glasses And Painting	09/10/2021	38	7923	250,000
Muserechi Primary Sch	Refurbishment Of 4no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying At Kshs.400,000	09/10/2021	39	7924	400,000
Kipkoriony Primary Sch	Completion Of 5 Roomed Administration Block; Plastering, Windows Glasses, Ceiling Works, Painting, Electrical, Mechanical And Other External Works.	09/10/2021	40	7925	800,000
Eldama Ravine Primary Sch	Completion Of 96 Bed Capacity Boys' Dormitory- Ablution Block, Fitting Tiles, Keying, Painting And External Works.	09/10/2021	41	7926	750,000
Kipkaber Primary Sch	Construction Of 20 Teacher Capacity Staffroom Up To Roofing Level.	09/10/2021	42	7927	850,000
Lalut Primary Sch	Completion Of 4 Roomed Administration Block; Roofing, Windows, Door, Plastering, Ceiling.	09/10/2021	43	7928	500,000
Torokwonin Primary School	Construction Of A 2no Standard Classroom And Completion Of 1 Classroom	12/01/2021	129	8038	1,600,000
Kimamoi Primary School	Construction Of Admin Block Of 3 Rooms To Completion.	12/01/2021	130	8039	2,000,000
Kiptuno Primary School	Completion Of 5 Roomed Administration (Plastering, Flooring, Painting, Keying	12/01/2021	133	8046	1,000,000
St. Patrick Shimoni Primary School	Construction Of 5 Door Pit Latrine To Completion And One Door To Cater For Person Living With Disability	12/01/2021	136	8049	600,000
Kimamoi Primary School	Completion Of 1no. Classroom; Plastering, Window Panes, Verandah, Painting, Keying And Branding At Ksh 300,000. The Project Was Allocated Funds In 2017/2018	12/01/2021	137	8050	300,000
Emkwen Primary School	Completion Of 6 Door Boys Pit Latrine; Plastering, Doors, Fascia Board And Painting.	12/01/2021	138	8051	200,000

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Kirobon Primary School	Clearing,Excavating Rocks,Leveling And Landscaping.Land Of Approximately One Acre To Create Room For Construction Of Classrooms. This Will Be Done In Phases Therefore This Is Phase One.	12/01/2021	139	8052	500,000
Nakurutakwei Primary School	Completion Of 5 Roomed Administration Block; Plastering , Fixing Of Windows & Doors, Fixing Of Tiles, Painting, Keying And Branding.	12/01/2021	142	8055	2,050,000
Kabiyet Primary School	Completion Of 5 Roomed Administration Block; Wiring, Ceiling Works, Fixing Of Tiles, Painting And Branding.	12/01/2021	144	8057	800,000
Sogonin Primary School	Completion Of 5 Roomed Administration Block; Plastering , Fixing Of Windows & Doors, Fixing Of Tiles, Painting, Keying And Branding.	12/01/2021	140	8065	1,950,000
Kipkaber Primary School	Completion Of 20 Teachers Staffroom Plastering Walls, Doors And Windows Fixing, Floor Tiles, Keying And Painting	27/01/2022	188	8099	1,650,000
Koibatek Primary School	Purchase Of Desk	27/01/2022	189	8496	275,000
Kiplombe Primary School	Construction Of A 2no Standard Classroom And Completion Of 1 Classroom	19/11/2021	104	8012	1,400,000
Benonin Primary School	Returbishment Of 5no Classrooms-Repairing Floors, Window Glasses, Painting, Verandah, Keying	19/11/2021	105	8013	500,000
Simotwet Special School	Completion And Equipping Of A 50 Bed Special Dormitory For The School-Electrical Installations, Plumbing, Ramp, Painting, External Works And Beds	19/11/2021	106	8014	1,150,000
Kaprorwa Primary School	Renovation Of 5no Classrooms-Floor, Window Glasses, Doors, Roof And Painting	19/11/2021	107	8015	500,000
Tebeswet Primary School	Construction Of A 1no Standard Classroom And Completion Of 1 Classroom	03/04/2022	243	8610	800,000
Sigowet Primary School	Renovation Of 6 Classrooms-Cementing Floors, Window Glasses, Painting, Veranda Repair, Doors And Other Works	20/05/2022	104	9098	600,000
					34,595,000

Project Activity	Project Activity	Date	Pv	Ch	Amount
	Sports				

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

		No	No		
Eldama Ravine Half Marathon	Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine Marathon Ksh 500,000	28/10/2021	82	7995	500,000
Koibatek Volleyball Federation	Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine Marathon Ksh 500,000	04/11/2022	240	8608	400,000
FKI Baringo County	Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine Marathon Ksh 500,000	04/11/2022	240	8621	500,000
Emergency					
Project Name	Project Activity	Date	Pv No	Ch No	Amount
Igure Primary Sch	Construction Of 2 Door Staff Pit Latrine To Completion.	28/7/2021	27	7881	250,000
Kokwomoi Primary Sc	Construction Of 6 Door Pit Latrine To Completion.	28/7/2021	28	7882	480,000
Tulwamoi Primary Sc	Construction Of 6 Door Pit Latrine To Completion.	28/7/2021	29	7883	480,000
Poror Promary Sc	Construction Of 2door Staff Toilet And 4 Door Students Toilets To Completion.	28/7/2021	30	7884	480,000
Lelgel Day Secondary School	Construction Of 4 Door Girls Toilets To Completion	02/02/2022	196	8577	300,000

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Kabimoi Day Secondary School	Construction Of 4 Door Boys Toilet With Urinals To Completion	02/02/2022	197	8578	300,000
Solian Primary School	Construction Of 2door Staff Toilet And 4 Door Students Toilets To Completion.	02/02/2022	198	8579	550,000
Tolmo Primary School	Construction Of 2 Door Staff Toilet To Completion.	02/02/2022	199	8580	250,000
Maji Mazuri Rc Day Sec Sch	Construction Of 2door Staff Toilet And 4 Door Students Toilets To Completion.	02/02/2022	201	8581	550,000
Kannura Primary School	Replacement Of Broken Window Glasses In 13 Classrooms.	02/02/2022	200	8586	150,000
Kapcholoji Primary School	Construction Of 2 Door Staff Pit Latrine To Completion	02/02/2022	222	8594	250,000
Cheraik Primary School	Completion Of 6 Door Toilets To Completion	02/02/2022	223	8594	150,000
Sabatia Primary Boarding School	Construction Of 8 Door Toilet To Completion	02/02/2022	224	8596	500,000
Chepness Primary School	Construction Of 4 Door Toilet To Completion To Be Constructed From The Ground Because The Area Has Loose Soil As Advice By Works Officer	02/02/2022	231	8593	550,000
Kanasaba Primary School	Construction Of 2 Door Toilet Staff Toilets To Completion	03/04/2022	242	8609	250,000
Tebeswet Primary School	Construction Of 2 Door Toilet Staff Toilets To Completion	03/04/2022	244	8611	250,000
Timborora Mixed Day Secondary School	Top Up For Purchase Of Pipes And Connection Of Water To The School	20/05/2022	296	9084	500,000
Maji Mazuri Rc Day Sec	Top Up For Construction Of 8 Door Pit Latrine To Be Constructed From The Ground Because The Area Has Loose Soil As Advice By Works Officer	06/02/2022	326	9113	250,000
Mary Keiiany Shoe 4 Africa	Construction Of 2 Door Pit Latrine For Staff To Completion	06/08/2022	339	9295	250,000
Koibatek Primary School	Construction Of 8 Door Pit Latrine Toilet To Completion	06/08/2022	342	9296	500,000

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Kenya Police Service	Replace Of A Leaking Roof	06/08/2022	368	9316	300,000
Tripkatoi Primary School	Construction Of 4 Door Pit Latrine To Completion	06/08/2022	340	9297	300,000
Tambaras Primary School	Construction Of 4door Girls Pit Latrine To Completion	06/08/2022	338	9299	300,000
Environment					
Project Name	Project Activity	Date	Pv No	Ch No	Amount
Moi Highland Secondary	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point		324	9114	120,000
Kipkoriony Sec School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point		325	9115	120,000
Maji Mazuri Rc School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point		327	9116	120,000
Timborora Sec School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point		325	9117	120,000
Moringwo Primary School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point	06/08/2022	337	9294	120,000
Tugunmoi Koibatek Day Sec Sch	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point	06/08/2022	341	9298	120,000
Bikwen Primary School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water Collection Point	15/6/2022	366	9304	80,000
Kapcholo Primary School	To Cater For The Supply Of 10,000 Litres Tank, Gutters, Tap And Installation(Construction Of Tank Base & Water	20/6/2022	384	9321	120,000

**...ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Equity Bank	Being Payment Of Employee Salaries	02/01/2022	192	8501	13,000
					92,000
Boresha Sacco Society	Being Payment Of Employee Salaries	08/06/2021	30	7887	148,902
Commissioner Of Income Tax Paye	Being Payment Of Tax On Employee Salaries	08/06/2021	30	7890	1,848
Boresha Sacco Society	Being Payment Of Employee Salaries	26/8/2021	34	7898	148,902
Commissioner Of Income Tax Paye	Being Payment Of Tax On Employee Salaries	26/8/2021	34	7902	1,848
Boresha Sacco Society	Being Payment Of Employee Salaries	21/9/2021	58	7965	148,902
Commissioner Of Income Tax Paye	Being Payment Of Employee Salaries	21/9/2021	58	7968	1,848
Boresha Sacco Society	Being Payment Of Employee Salaries	18/10/2021	79	7994	121,502
Commissioner Of Income Tax Paye	Being Payment Of Tax On Employee Salaries	18/10/2021	79	7990	348
Boresha Sacco Society	Being Payment Of Employee Salaries	26/11/2021	110	8019	121,502
P.A.Y.E	Being Payment Of Tax On Employee Salaries	26/11/2021	110	8022	348
Boresha Sacco	Being Payment Of Employee Salaries	01/05/2022	178	8072	121,502
Commissioner Of Tax	Being Payment Of Tax On Employee Salaries	01/05/2022	178	8075	348
Boresha Sacco	Being Payment Of Employee Salaries	02/01/2022	194	8505	120,701
Commissioner Of Tax	Being Payment Of Tax On Employee Salaries	02/01/2022	194	8508	348

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Boresha Sacco	Being Payment Of Employee Salaries	02/02/2022	225	8587	120,701
Equity Bank	Being Payment Of Employee Salaries	02/02/2022	227	8591	16,692
Commissioner Of Tax	Being Payment Of Employee Salaries	02/02/2022	225	8588	348
Equity Bank	Being Payment Of Employee Salaries	04/01/2022		8617	16,092
Boresha Sacco Society	Being Payment Of Employee Salaries	04/01/2022		8616	120,701
Commissioner Of Tax	Being Payment Of Employee Salaries	04/01/2022		8618	348
Boresha Sacco Society	Being Payment Of Employee Salaries	22/4/22	288	9044	120,701
	Being Payment Of Tax On Employee Salaries	22/4/22			348
Equity Bank	Being Payment Of Employee Salaries	22/4/22	284	9048	16,092
Equity Bank	Being Payment Of Employee Salaries	31/05/2022	320	9104	16,092
Boresha Sacco Society	Being Payment Of Employee Salaries	31/05/2022	322	9103	120,701
Commissioner Of Tax	Being Payment Of Tax On Employee Salaries	31/05/2022	319	9109	348
Equity Bank	Being Payment Of Employee Salaries	15/6/2022	362	9305	16,092
Boresha Sacco Society	Being Payment Of Employee Salaries		365	9307	120,701
Commissioner Of Tax	Being Payment Of Employee Salaries		367	9309	348
	Being Payment Of Employee Salaries				

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

						1,625,154
Boresha Sacco Society- (Gratuity)	Being Payment Of Employee Service Gratuity	12/05/2022	294	9082	609,000	
Commissioner Of Tax	Being Payment Of Tax On Employee Service Gratuity	12/05/2022	295	9083	261,000	
					870,000	
Nhif	Payment Of Nhif Deductions	08/06/2021	30	7889	5,100	
Nhif	Payment Of Nhif Deductions	26/8/2021	34	7901	5,100	
Nhif	Payment Of Nhif Deductions	21/9/2021	58	7967	5,100	
Nhif	Payment Of Nhif Deductions	18/10/2021	79	7989	4,200	
Nhif	Payment Of Nhif Deductions	26/11/2021	110	8021	4,200	
Nhif	Payment Of Nhif Deductions	01/05/2022	178	8074	4,200	
Nhif	Payment Of Nhif Deductions	02/01/2022	194	8507	4,200	
Nhif	Payment Of Nhif Deductions	02/02/2022	228	8589	4,200	
Nhif	Payment Of Nhif Deductions	04/01/2022		8619	4,800	
Nhif	Payment Of Nhif Deductions	22/4/22	285	9047	4,800	
Nhif	Payment Of Nhif Deductions	31/05/2022	318	9108	4,800	
Nhif	Payment Of Nhif Deductions	15/6/2022	366	9308	4,800	
					55,500	
Nssf	Payment Of Nssf Deductions	08/06/2021	30	7888	2,400	

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Nssf	Payment Of Nssf Deductions	26/8/2021	34	7900	2,400
Nssf	Payment Of Nssf Deductions	21/9/2021	58	7966	2,400
Nssf	Payment Of Nssf Deductions	18/10/2021	79	7988	2,000
Nssf	Payment Of Nssf Deductions	26/11/2021	110	8020	2,000
Nssf	Payment Of Nssf Deductions	01/05/2022	178	8073	2,000
Nssf	Payment Of Nssf Deductions	02/01/2022	193	8504	2,880
Nssf	Payment Of Nssf Deductions	02/01/2022	194	8506	3,600
Nssf	Payment Of Nssf Deductions	02/02/2022	230	8590	3,600
Nssf	Payment Of Nssf Deductions	04/01/2022		8620	3,600
Nssf	Payment Of Nssf Deductions	22/4/22	287	9045	3,600
Nssf	Payment Of Nssf Deductions	31/05/2022	317	9106	3,600
Nssf	Payment Of Nssf Deductions	15/6/2022	363	9306	3,600
	Sports				37,680
Project Activity	Project Activity	Date	Pv No	Ch No	Amount
Eldama Ravine Half Marathon	Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine	28/10/2021	82	7995	500,000



		Marathon Ksh 500,000					
Koibatek Volleyball Federation		Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine Marathon Ksh 500,000	04/11/2022	240	8608	400,000	
Fkf Baringo County		Carry Out Constituency Football Tournament And The Winning Team To Be Awarded With Trophies, Balls, Games Kits Ksh 500,000, Supporting Volleyball Teams Through Capacity Building Of Coaches & With Training Kits Ksh 500,000 And Supporting Athletics Through Eldama Ravine Marathon Ksh 500,000	04/11/2022	240	8621	500,000	1,400,000

ASSET REGISTER

NAME OF ASSET	EXISTING NO	SERIAL NO.	CATEGORY NAME	BAR CODE NO.	PURCHASE DATE	COST (Kshs)	CONDITION	CUSTODIAN USER
Asht Cabinet Steel 4 Drawers	CDF/132/001	N/A	Furniture & Fittings	NGCDF/162/001	15/Sep/06	14,500	Fair	FAM
Asht Cabinet Steel 4 Drawers	CDF/132/002	N/A	Furniture & Fittings	NGCDF/162/002	15/Sep/06	14,500	Fair	FAM
Asht Cabinet Steel 3 Drawers	CDF/132/003	N/A	Furniture & Fittings	NGCDF/162/003	15/Sep/06	11,500	Fair	FAM

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Asht Cabinet Steel 3 Drawers	CDF/132/004	N/A	Furniture & Fittings	NGCDF/162/004	15/Sep/06	11,500	Fair	FAM
Desk Wooden Double Pedestal	CDF/132/005	N/A	Furniture & Fittings	NGCDF/162/005	15/Sep/06	12,000	Fair	FAM
Chair Midback Swivel - Green Fabric	CDF/132/006	N/A	Furniture & Fittings	NGCDF/162/006	15/Sep/06	6,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/022	N/A	Furniture & Fittings	NGCDF/162/007	24/Apr/12	4,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/023	N/A	Furniture & Fittings	NGCDF/162/008	24/Apr/12	4,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/024	N/A	Furniture & Fittings	NGCDF/162/009	24/Apr/12	4,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/025	N/A	Furniture & Fittings	NGCDF/162/010	24/Apr/12	4,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/026	N/A	Furniture & Fittings	NGCDF/162/011	24/Apr/12	4,500	Fair	FAM
Executive Chair Black Fabric	CDF/132/027	N/A	Furniture & Fittings	NGCDF/162/012	24/Apr/12	4,500	Fair	FAM
Chair Midback Swivel - Black Fabric	CDF/132/028	N/A	Furniture & Fittings	NGCDF/162/013	24/Apr/12	10,000	Fair	FAM
Chair Midback Swivel - Black Fabric	CDF/132/029	N/A	Furniture & Fittings	NGCDF/162/014	24/Apr/12	10,000	Good	FAM
7 Seater Sofa Set Steel Cabinet 4 Drawers	CDF/132/030	N/A	Furniture & Fittings	NGCDF/162/015	24/Apr/12	45,000	Good	FAM
Computer Stand Drawers	CDF/132/032	N/A	Furniture & Fittings	NGCDF/162/017	24/Apr/12	5,000	Good	FAM
Workstation Tables 3 Drawers	CDF/132/033	N/A	Furniture & Fittings	NGCDF/162/018	24/Apr/12	14,500	Good	FAM
Workstation Tables 3 Drawers	CDF/132/034	N/A	Furniture & Fittings	NGCDF/162/019	24/Apr/12	14,500	Good	FAM
File Cabinet (Wooden)	CDF/132/035	N/A	Furniture & Fittings	NGCDF/162/020	28/Feb/14	99,900	Good	FAM

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Executive Office Table CAT-180	CDF/132/038	N/A	Furniture & Fittings	NGCDF/162/021	16/May/17	95,000	Good	FAM
Executive Office Table CAT16813	CDF/132/039	N/A	Furniture & Fittings	NGCDF/162/022	16/May/17	48,500	Good	FAM
Executive Office Table CAT16813	CDF/132/040	N/A	Furniture & Fittings	NGCDF/162/023	16/May/17	48,500	Good	FAM
Black Leather Executive chair CAT8057	CDF/132/041	N/A	Furniture & Fittings	NGCDF/162/024	16/May/17	38,000	Good	FAM
Black Leather Executive chair CAT8058	CDF/132/042	N/A	Furniture & Fittings	NGCDF/162/025	16/May/17	38,000	Good	FAM
Black Office Mesh Swivel Chair CAT 322H	CDF/132/044	N/A	Furniture & Fittings	NGCDF/162/026	16/May/17	32,000	Good	FAM
Black Office Mesh Swivel Chair CAT 322H	CDF/132/045	N/A	Furniture & Fittings	NGCDF/162/027	16/May/17	47,000	Good	FAM
Metal Filling Cabinet CAT40RC (Digital)	CDF/132/046	N/A	Furniture & Fittings	NGCDF/162/028	16/May/17	46,000	Good	FAM
Metal Filling Cabinet CAT40RC (Digital)	CDF/132/047	N/A	Furniture & Fittings	NGCDF/162/029	16/May/17	46,000	Good	FAM
Metal Filling Cabinet CAT40RC (Digital)	CDF/132/048	N/A	Furniture & Fittings	NGCDF/162/030	16/May/17	46,000	Good	FAM
Water Dispenser	CDF/132/049	N/A	Furniture & Fittings	NGCDF/162/031	16/May/17	16,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/050	N/A	Furniture & Fittings	NGCDF/162/032	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/051	N/A	Furniture & Fittings	NGCDF/162/033	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/052	N/A	Furniture & Fittings	NGCDF/162/034	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/053	N/A	Furniture & Fittings	NGCDF/162/035	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/054	N/A	Furniture & Fittings	NGCDF/162/036	16/May/17	5,000	Good	FAM

**Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Black Ordinary Office Chair Fabric	CDF/132/055	N/A		Furniture & Fittings	NGCDF/162/037	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/056	N/A		Furniture & Fittings	NGCDF/162/038	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/057	N/A		Furniture & Fittings	NGCDF/162/039	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/058	N/A		Furniture & Fittings	NGCDF/162/040	16/May/17	5,000	Good	FAM
Black Ordinary Office Chair Fabric	CDF/132/059	N/A		Furniture & Fittings	NGCDF/162/041	16/May/17	5,000	Good	FAM
Plastic Chairs	CDF/132/060	N/A		Furniture & Fittings	NGCDF/162/042	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/061	N/A		Furniture & Fittings	NGCDF/162/043	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/062	N/A		Furniture & Fittings	NGCDF/162/044	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/063	N/A		Furniture & Fittings	NGCDF/162/045	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/064	N/A		Furniture & Fittings	NGCDF/162/046	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/065	N/A		Furniture & Fittings	NGCDF/162/047	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/066	N/A		Furniture & Fittings	NGCDF/162/048	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/067	N/A		Furniture & Fittings	NGCDF/162/049	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/068	N/A		Furniture & Fittings	NGCDF/162/050	16/May/17	1,300	Good	FAM
Plastic Chairs	CDF/132/069	N/A		Furniture & Fittings	NGCDF/162/051	16/May/17	1,300	Good	FAM
Steel Cabinet 4 Drawers	CDF/132/074	N/A		Furniture & Fittings	NGCDF/162/052	21/Nov/19	32,000	Excellent	FAM
Computer CPU (HP)	CDF/132/007	CNC5331GWT		ICT Equipment	NGCDF/162/053	16/Mar/06	29,600	Not in Use	FAM
LPS DCM Powercom	CDF/132/009	081-080630-1500		ICT Equipment	NGCDF/162/054	16/Mar/06		Not in Use	FAM

ama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Photocopier - Kyocera Mita KM 1620	CDF/132/010	KIA5304350	ICT Equipment	NGCDF/162/055	29/Jul/05	165,000	Good	FAM
Printer - HP Deskjet 5943	CDF/132/011	CN56S1T09M	ICT Equipment	NGCDF/162/056	16/Mar/06	25,000	Not in Use	FAM
Typewriter-Olivetti 82	CDF/132/014	N/A	ICT Equipment	NGCDF/162/057	2/Mar/06	10,000	Fair	FAM
Printer	CDF/132/015	VNC5835857	ICT Equipment	NGCDF/162/058	2008	6,800	Not in Use	FAM
Computer CPU (HP)	CDF/132/016	CZC0215WCN	ICT Equipment	NGCDF/162/059	2010	N/A	Good	FAM
Computer Monitor (HP, TFT)	CDF/132/017	3CQ01312MT	ICT Equipment	NGCDF/162/060	2010	N/A	Good	FAM
HP Laserjet Printer (hp p2055d)	CDF/132/018	CNCJ43583	ICT Equipment	NGCDF/162/061	2010	N/A	Good	FAM
UPS Powercom	CDF/132/019	#####	ICT Equipment	NGCDF/162/062	2010	N/A	Good	FAM
Digital Camera Sony	CDF/132/020	N/A	ICT Equipment	NGCDF/162/063	2010	N/A	Good	FAM
Safaricom Modem	CDF/132/021	329702394011	ICT Equipment	NGCDF/162/064	2010	N/A	Good	FAM
Scanner	CDF/132/036		ICT Equipment	NGCDF/162/065	2013	N/A	Good	FAM
HP Laptop Envy	CDF/132/037	6CG3433Z15	ICT Equipment	NGCDF/162/066	2014	98,500	Good	FAM
Computer Desktop	CDF/132/071	MXL0380WQP	ICT Equipment	NGCDF/162/067	21/Nov/19	52,000	Excellent	FAM
Epson Printer L382	CDF/132/072	X345278901	ICT Equipment	NGCDF/162/068	21/Nov/19	28,000	Excellent	FAM
Binding Machine	CDF/132/073	N/A	ICT Equipment	NGCDF/162/069	21/Nov/19	13,000	Excellent	FAM
HP Laptop HP840	CDF/132/075	SCG611351B	ICT Equipment	NGCDF/162/070	21/Nov/19	68,000	Good	FAM
Nikon Camera B5000	CDF/132/076	9F+07	ICT Equipment	NGCDF/162/071	21/Nov/19	67,500	Excellent	FAM
Motor Cycle LIFAN LF150GY-3A	CDF/132/013	LF3YCK3A66	Motor Vehicle	NGCDF/162/072	21/Jul/07	150,000	Not in Use	FAM
Toyota Hilux Double Cab Silver	CDF/132/070	AHTTB8CD303872384	Motor Vehicle	NGCDF/162/073	22/Jun/19	4,599,000	Excellent	FAM