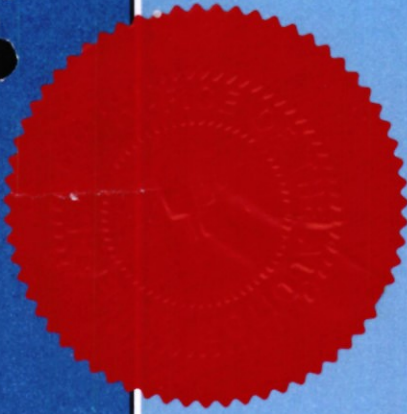
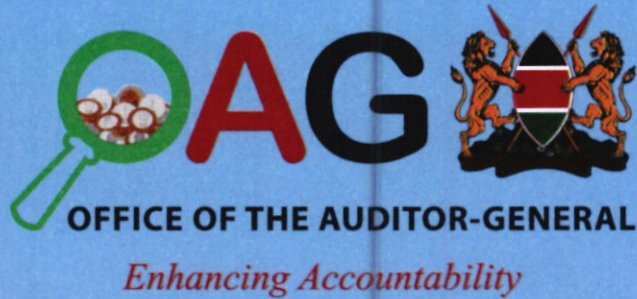


REPUBLIC OF KENYA



	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 AUG 2024	DAY: THUR
TABLED BY: HON. KIMANI IGITHA	LO.M
CLERK-AT-THE-TABLE: WILLIS OBIRO	

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**





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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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



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Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

I. Acronyms and Glossary of Terms

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committees

FY-Financial Year

NGCDFC - National Government Constituency Development Fund Committee

II. 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 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

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

(c) 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.

(d) Eldama Ravine Constituency NGCDF Headquarters

Old AFC Building
Off Eldama Ravine – Maji Mazuri Road
Koibatek Sub County Headquarters
P.O. Box 161-2103.
ELDAMA RAVINE, KENYA

(e) Eldama Ravine Constituency NGCDF Contacts

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

(f) ELDAMA RAVINE Constituency NGCDF Bankers

Equity Bank
Eldama Ravine Branch,
Account No. 1310299403791
P.O.Box 20103
ELDAMA RAVINE

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Kibet Ngetuny Lagat

Eldama Ravine NGCDF was allocated Ksh.151, 960,174 in 2022/ 2023 financial year. The constituency received funds from NG-CDF Board amounting to Ksh.97, 000,000 during the financial year. Ksh 15,225,068 were balances brought forward. However there were funds pending at the board due to the constituency amounting to kshs 31,533,879. The constituency managed to utilize Kshs 98,085,359 against a budget of Kshs 198,719,121 which translate to 49%.

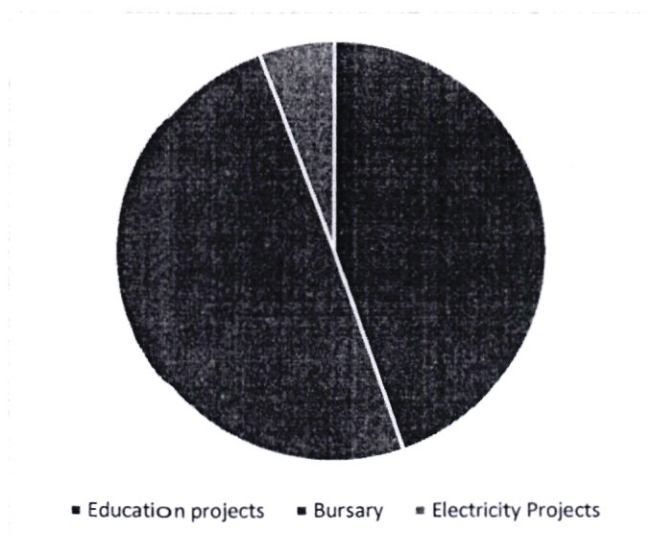
Achievements

Education sector

Funds were used for construction of classrooms, security projects and laboratories.

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

Education projects	39,300,000
Bursary	43,631,000
Electricity Projects	5,000,000



Key achievements:

Bursary

Bursary scholarship to Eldama Ravine Technical Training Institute for 228 students marked a key achievement under this program. Parents and students have shown an increased interest on TVET courses. To increase awareness even further and attract more learners, the committee are working on a deliberate effort to provide a tool kit to the best student in each of the courses. Bursary beneficiaries were identified through public participation. This marked a changed approach from the previous arrangement.

The committee came up with a formula to allocate resources, *Total number of registered voters in a polling station as a ratio of Constituency voters multiplied by total bursary allocated.*

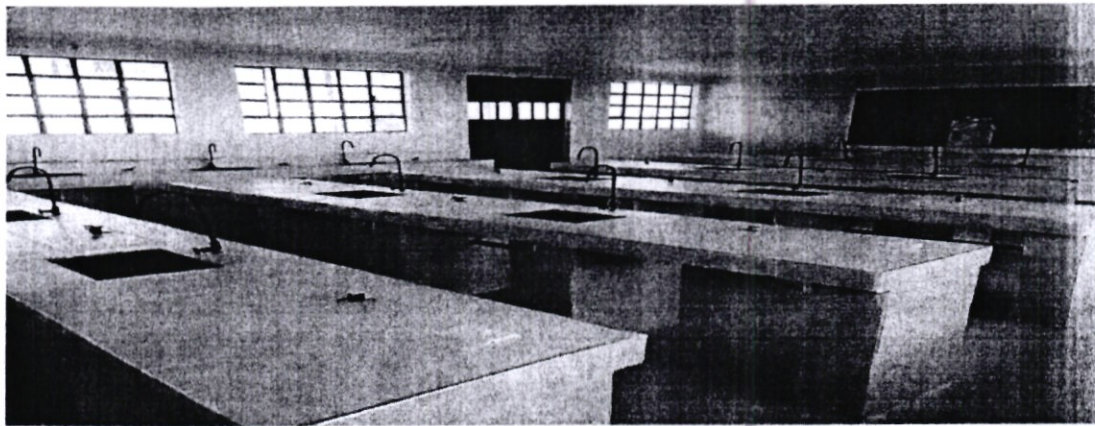
Once the beneficiaries were identified, they were given application forms, which they filled, were signed by the chiefs collected and taken to the office for processing. This reduced travel fatigue and expenses on the side of parents. A total of learners categorized as follows secondary 3831, tertiary 1429 and PWDs 90 bringing a total of 5350 beneficiaries under this noble program.

School infrastructure

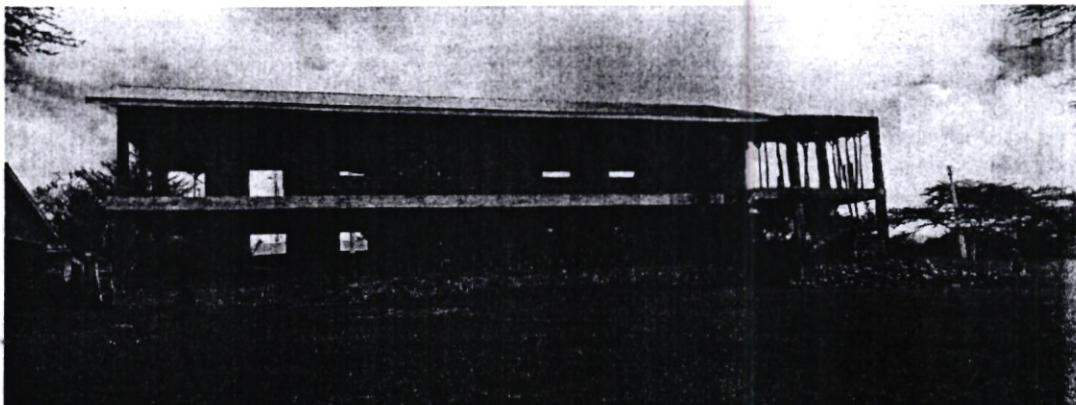
During the period, a number of schools where bought buses. The latest beneficiary was Kiplombe Secondary, which was handed over by the Patron Hon. Musa Sirma on 17/2/2023. Buses have gone a long way in supporting co-curricular activities as well as education excursions and tours within the constituency- The patron has created good working relation amongst schools, such that the buses are shared.



Construction of 1No. Science Laboratory at Mary Keitany secondary school. The school was founded by a re-known athlete Mary Keitany. In appreciation and supporting this worthy course, a modern Lab oratory was constructed.



Another successful project undertaken is the Construction of 4No. Classrooms at Kipkoriony Secondary. This is a new day school, which has attracted a high enrolment 188 learners at the time of visit in March, 2023.



Emerging issues

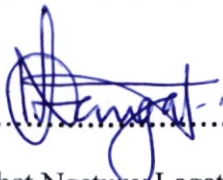
During the period, the committee observed that:

- a. Labour based contract though looks relatively cheap, exhibited high likelihood of poor workmanship as observed in some cases, none of the parties accepted liability for defects.
- b. There were too many contract variations
- c. Supervision of contracts were either minimal or not there at all
- d. There were delays on payment due to the contractors; some date back to previous FY.

Implementation challenges and recommendations /way forward

Challenges	Suggestions
• Low supervision from technical staff • Publicity of CDF programs/activities • Capacity of office staff as well as some committee members • Delay in release of funds	✓ Increase staff. The Board may consider recruiting or requesting for staff on secondment ✓ Increase allocation for publicity, develop brochures ✓ Increase targeted induction/seminars/training ✓ The Board to hasten the process

Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


.....

Kibet Ngetuny Lagat

CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance against Predetermined Objectives for FY2022/2023

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 2021-2025* plan are to:

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

Progress on attainment of Strategic development objectives

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

s	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/23 -we increased number of classrooms, dormitories, laboratories etc to 35no. in schools/institutions - 5350 Bursary beneficiaries at all levels were as per the attached schedules
Security	To fund security infrastructure	Increased service delivery to the constituents	Number of improved / furnished chiefs, /security offices	4no offices furnished
Environment	To promote Environmental conservation culture among the students	Increased accessibility to the students	Number of schools installed with tanks and accessories	10no. schools – installed with rain water goods

***Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Sports	To support sporting activities in the constituency	Increased sports activities in the constituency	No of schools with graded and levelled fields	4No of schools with graded and levelled fields
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V. Statement of Governance

Eldama Ravine National Government Constituency Development Fund Committee are appointed Pursuant to the provisions of The National Government Constituencies Development Fund Act (NG-CDF) 2015(Amended 2016) in Sections 43(1), (2),(3) & 57(1) and its Regulations . A notice is widely circulated to the members of general public for the interested parties to submit written applications for consideration for appointment as members of the National Government Constituency Development Fund Committee.

Some key qualifications to be appointed as a committee member include:-

1. Be a citizen of Kenya;
2. Ordinarily a resident voter in the constituency;
3. Be able to read and write, and to communicate in English and Kiswahili;
4. Meet requirement of Chapter six of the Constitution of Kenya;
5. Is available on short notice to participate in activities of a constituency committee.
6. For the youth nominee, he/she must have attained the age of eighteen years but below the age of thirty-five years at the time of appointment.

Removal of a committee member

A member may be removed from the committee in accordance in accordance to the provisions of section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued. Duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office

The functions of the Constituency Committee are;

- (a) Build the capacity of project management committees and Committee.
- (b) Sensitize the Community on the operations of the Fund;
- (c) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- (d) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016 ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

- (e) Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- (f) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- (g) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- (h) Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- (i) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- (j) Ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- (k) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- (l) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Induction and training of members

The committee were inducted and trained about their key functions and responsibilities. The training was conducted at Starbucks, Eldoret. The training was organized by the NGCDF Board

Conflict of interest, ethics and conduct

The committee was sensitized on conflict of interest, ethics and conduct. This covers the entire implementation process of all NGCDF projects.

Risk management

Risk management system enabled the committee to identify, prioritize and implement project activities in a way that reduces risk exposure to the Fund.

VI. 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

During the fy the committee allocated funds 9to schools to construct and install water tanks for water harvesting, it was also resolved that toilets be sunk in schools because most of them collapse during the rainy season due to poor soil structure.

Further the NG-CDF during public participation, the communities were sensitized on environmental conservation matters and Sensitization of the youth/ community on the impact of drugs and substance abuse.

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.



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, 2023

VII. 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 Fund'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 ended on June 30, 2023. 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Eldama Ravine Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

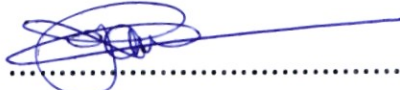
*Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Approval of the financial statements

The NGCDF- Eldama Ravine Constituency financial statements were approved and signed by the Accounting Officer on 17/4/2024


.....

Name: Kibet Ngetuny Lagat
Chairman – NGCDF Committee


.....

Name: Mary Jepletting
Fund Account Manager

REPUBLIC OF KENYA

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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, 2023

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 Control, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and 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 46, which comprise of the statement of assets and liabilities as at 30 June, 2023 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

Report of the Auditor-General on National Government Constituencies Development Fund – Eldama Ravine Constituency for the year ended 30 June, 2023

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, 2023 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 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Compensation of Employees

The statement of receipts and payments reflects compensation of employees balance of Kshs.3,865,594 and as disclosed in Note 4 to the financial statements. However, the supporting schedule reflects an amount of Kshs.3,279,681 resulting to an unreconciled variance of Kshs.585,913.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.3,865,594 could not be confirmed.

2. Unsupported Committee Expenses

The statement of receipts and payments reflects committee expenses amount of Kshs.3,093,695. However, the payments includes an amount of Kshs.2,050,305 that was not supported with committee members paid, date of meetings attended and amounts paid to each member. Further, the payments includes an amount of Kshs.584,000 incurred on committee allowance during project verification which are not supported with minutes or project inspection reports.

In the circumstances, the accuracy of the committee expenses of Kshs.3,093,695 could not be confirmed.

3. Unsupported Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects use of goods and services balance of Kshs.3,780,983. The amount includes fuel, oil and lubricants expenditure of Kshs.452,610 out of which an amount Kshs.450,000 was not supported with supplier statements, fuel register, detailed order and monthly motor vehicle fuel usage and repair report. Further, the amount of Kshs.3,780,983 includes training expenses of Kshs.667,200 out of which an amount of Kshs.300,000 was incurred in respect of office and general supplies and services resulting to misclassification of expenditure.

In the circumstances, the accuracy and completeness of use of goods and service expenditure of Kshs.3,780,983 could not be confirmed.

4. Unsupported Electricity Projects

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.47,707,472 out of which an amount of Kshs.5,000,000 was for electricity projects in respect of matching funds transferred to Rural Electrification and Renewable Energy Corporation (REREC) in relation to Tinet Seguton and Kaburwo-Sabatia Milk Plant Lines projects. However, work plans indicating project deliverables, project management committee bank accounts or memorandum of understanding between the Fund, Corporation and beneficiaries were not provided for audit.

In the circumstances, the accuracy and completeness of electricity project expenses of Kshs.5,000,000 could not be confirmed.

5. Unsupported Project Management Committee Bank Balances

Note 18.4 to the financial statements reflects Project Management Committee (PMC) accounts balances of Kshs.15,542,348. However, the cash books, bank statements and bank reconciliation statements were not provided for audit. Further, out of the seventy-seven (77) bank accounts disclosed in Annex 5, only eighteen (18) bank statements and certificates of bank balances amounting to Kshs.3,289,676 were provided for audit, leaving fifty-nine (59) bank accounts with a balance of Kshs.12,252,672 unaccounted for. In addition, the prior year balance of Kshs.37,881,012 carried forward has not been supported with a Project Implementation Status report.

In the circumstances, the accuracy, completeness and existence of PMC bank balance of Kshs.15,542,348 could not be confirmed.

6. Inaccuracies in the Summary of Fixed Assets

The summary of fixed assets register at Annex 4 reflects total assets balance of Kshs.5,669,900. However, the assets register reflects an amount of Kshs.6,008,300 resulting to an unreconciled variance of Kshs.338,400.

In the circumstances, the accuracy and completeness of the summary of fixed asset balance of Kshs.5,669,900 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.184,164,518 and Kshs.112,115,468 respectively resulting to an under-funding of Kshs.72,049,050 or 39% of the budget. However, the Fund spent Kshs.97,747,743 against actual receipts of Kshs.112,115,468 resulting to an under-utilization of Kshs.14,367,725 or 13% of the receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in the Report on the Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management's report on the progress made in resolving the issues, at Annex 6 on other important disclosures indicates that issues relating to the financial statements had been resolved as at 30 June, 2023. However, no explanation was provided on how the issues were resolved, since Parliament had not discussed and concluded on them.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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

Unutilized Classrooms at Kabiye Primary School

The statement of receipts and payments reflects transfer to other Government units amount of Kshs.39,300,000 which includes an amount of Kshs.34,800,000 transferred to primary schools as disclosed in Note 7 to the financial statements. Included in this

Report of the Auditor-General on National Government Constituencies Development Fund – Eldama Ravine Constituency for the year ended 30 June, 2023

expenditure is an amount of Kshs.2,400,000 which was transferred to Kabiye Primary School for construction of two classrooms. However, physical verification carried out in March, 2024, confirmed the classrooms were complete but not in use. The classrooms were also not branded as project undertaken by Constituency Development Fund during the financial year ended 30 June, 2023. Further, it was observed that, the walls had developed cracks along the windows which had not been rectified.

In the circumstances, the value for money for the expenditure amounting to Kshs.2,400,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management, and 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2024

Eldama Ravine Constituency

National Government Constituencies Development Fund (NGCDF)

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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	97,000,000	141,341,569
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		97,000,000	141,341,569
PAYMENTS			
Compensation of employees	4	3,865,594	2,677,454
Committee expenses	5	3,093,695	2,577,300
Use of goods and services	6	3,780,983	4,742,602
Transfers to Other Government Units	7	39,300,000	90,265,000
Other grants and transfers	8	47,707,472	45,821,960
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		97,747,743	146,084,316
SURPLUS/DEFICIT		(747,743)	(4,742,747)

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

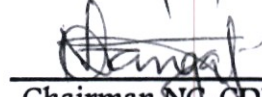
The Constituency financial statements were approved by the NGCDFC on 17/04/24 and signed by:


Fund Account Manager

Name: Mary Jepletting


National Sub-County
Accountant

Name: Marciana S. Cheburet
ICPAK M/No:12833


Chairman NG-CDF
Committee

Name: Kibet Lagat

X. Statement of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs.	Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	14,367,724	15,115,468
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		14,367,724	15,115,468
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		14,367,724	15,115,468
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		14,367,724	15,115,468
REPRESENTED BY			
Fund balance b/fwd. 1st July...	15	15,115,468	19,858,216
Prior year adjustments	16		-
Surplus/Deficit for the year		(747,743)	(4,742,747)
NET FINANCIAL POSITION		14,367,725	15,115,469

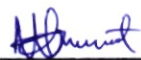
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 17/4/2024 and signed by:



Fund Account Manager

Name: Mary Jepletting



National Sub-County
Accountant

Name: Marciana S. Cheburet
ICPAK M/No:12833



Chairman NG-CDF
Committee

Name: Kibet Lagat

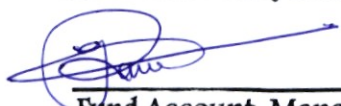
Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. Statement of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023 KShs	2021-2022 KShs
Receipts from operating activities			
Transfers from NGCDF Board	1	97,000,000	141,341,569
Other Receipts	3	-	-
		97,000,000	141,341,569
Payments for operating activities			
Compensation of Employees	4	3,865,594	2,677,454
Committee expenses	5	3,093,695	2,577,300
Use of goods and services	6	3,780,983	4,742,602
Transfers to Other Government Units	7	39,300,000	90,265,000
Other grants and transfers	8	47,707,472	45,821,960
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		97,747,743	146,084,316
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments			-
Net cash flow from operating activities		(747,743)	(4,742,747)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(747,743)	(4,742,747)
Cash and cash equivalent at BEGINNING of the year	15	15,115,468	19,858,216
Cash and cash equivalent at END of the year		14,367,725	15,115,469

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

The Constituency financial statements were approved by NG CDFC on 17/4/2024 and signed by:



Fund Account Manager
Name: Mary Jepletting



National Sub-County Accountant
Name: Marciana S. Cheburet
ICPAK M/No: 12833



Chairman NG-CDFC
Name: Kibet Lagat

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Utilization
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	15,115,468	17,088,876	184,164,518	112,115,468	72,049,050	61%
Proceeds from Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
TOTAL RECEIPTS	151,960,174	15,115,468	17,088,876	184,164,518	112,115,468	72,049,050	61%
PAYMENTS							
Compensation of Employees	3,909,636	64,920		3,974,556	3,865,594	108,963	97%
Committee expenses	4,154,000	69,381	-	4,223,381	3,093,695	1,129,686	73%
Use of goods and services	5,612,779	49,373	-	5,662,152	3,780,983	1,881,169	67%
Transfers to Other Government Units	52,885,000	6,484,146	-	59,369,146	39,300,000	20,069,146	66%
Other grants and transfers	73,033,978	536,526	-	73,570,504	47,707,472	25,863,032	65%
Acquisition of Assets	-	7,911,122	-	7,911,122	-	7,911,122	0%
Oversight Committee Expenses	1,519,000	-	-	1,519,000	-	1,519,000	0%
Other Payments	2,200,000	-	-	2,200,000	-	2,200,000	0%
Funds Pending Approval**	8,645,781	-	17,088,876	25,734,657	-	25,734,657	0%
TOTAL	151,960,174	15,115,468	17,088,876	184,164,518	97,747,743	86,416,775	53%

***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. Expenditure (below 90% of utilization)

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Receipts		
Transfers from NG-CDF Board	56%	
PAYMENTS		
Compensation of Employees	83%	Accrued Gratuity to be paid on expiry of contract
Use of goods and services	56%	Savings realised due to late disbursement of funds.
Transfers to Other Government Units	66%	funds yet to be disbursed by the NGCDF Board
Other grants and transfers	66%	funds yet to be disbursed by the NGCDF Board
Acquisition of Assets	0%	funds yet to be disbursed by the NGCDF Board
Oversight Committee Expenses	0%	The under expenditure is due to delay in formation of oversight committee
Other Payments	0%	funds yet to be disbursed by the NGCDF Board
Funds Pending Approval**	0%	funds yet to be approved by the NGCDF Board

*(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.*

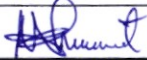
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	86,416,775
Less undisbursed funds receivable from the Board as at 30 th June 2023	(72,049,050)
	14,367,724
Increase/(decrease) Accounts payable	
(Decrease)/Increase Accounts Receivable	
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the 30 th June 2023	14,367,724

The Constituency financial statements were approved by NG CDFC on 17th September 2023 and signed by:

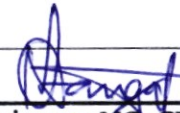
*Eldama Ravine Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*


Fund Account Manager

Name: Mary Jepletting


National Sub-County Accountant

Name: Marciana S. Cheburet
ICPAK M/No: 12833

 17/04/2023
Chairman NG-CDF Committee

Name: Kibet Lagat

*Eldama Ravine Constituency
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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget(c = a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)	% of Utilisation (f = d/c %)
	Kshs	REVENUE (GRANTS AND CONTRIBUTIONS)	EXPENDITURE (CAPITAL AND CURRENT)	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,909,636	64,920	-	3,974,556	3,865,594	108,962	97%
1.2 Committee allowances	1,128,000	7,440	-	1,135,440	1,121,000	14,440	99%
1.3 Use of goods and services	4,079,974	27,273	-	4,107,247	2,138,803	1,968,444	52%
Total	9,117,610	99,633	-	9,217,243	7,125,397	2,091,846	77%
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,050,000	50,721	-	1,100,721	667,200	433,521	61%
2.2 Committee allowances	1,976,000	11,220	-	1,987,220	1,972,695	14,525	99%
2.3 Use of goods and services	1,532,805	22,100	-	1,554,905	974,980	579,925	63%
Total	4,558,805	84,041	-	4,642,846	3,614,875	1,027,971	78%
3.0 Emergency		100,094.11					
3.1 Primary Schools	-			-		-	
3.2 Secondary schools	-			-		-	

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3.3 Tertiary institutions	-			-		-	
3.4 Security projects	-		-	-		-	
3.5 Unutilised	7,636,190			7,636,190	-	7,636,190	0%
Total	7,636,190	-		7,636,190	-	7,636,190	0%
4.0 Bursary and Social Security				-			
4.1 Secondary Schools	34,000,000	-	-	34,000,000	27,006,472.00	6,993,528	79%
4.2 Tertiary Institutions	18,000,000	-	-	18,000,000	15,017,000.00	2,983,000	83%
4.3 Social Security	-	-	-	-		-	
4.4 Special Needs	1,186,000	6,526	-	1,192,526	684,000	508,526	57%
Total	53,186,000	6,526	-	53,192,526	42,707,472	10,485,054	80%
5.0 Sports				-		-	
5.1 Chemususu Primary Schools	911,788	-	-	911,788	-	911,788	0%
5.2 Equator Primary Schools	600,000	-	-	600,000	-	600,000	0%
5.3 Kabimoi Primary Schools	600,000	-	-	600,000	-	600,000	0%
5.4 Seguton Primary Schools	600,000	-	-	600,000	-	600,000	0%
5.5 Regional Sports Tournament	300,000	-	-	300,000	-	300,000	0%
Total	3,011,788	-	-	3,011,788	-	3,011,788	0%
6.0 Environment							
6.1 KAMELILO PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%

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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

6.2 SINENDE PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.3 SOGONIN PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.4 CHEPTILIK PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.5 KABIMOI SECONDARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.6 KIMAMOI PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.7 NGARIE PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.8 SAGAT PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.9 TOLMO PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.10 TONIOK PRIMARY SCHOOL	200,000	-	-	200,000	-	200,000	0%
6.11 SIGORO PRIMARY SCHOOL	-	120,000	-	120,000	-	120,000	0%
6.12 KAPRORWA PRIMARY SCHOOL	-	80,000	-	80,000	-	80,000	0%
6.13 SINONIN PRIMARY SCHOOL	-	80,000	-	80,000	-	80,000	0%
				-		-	
Total	2,000,000	280,000	-	2,280,000	-	2,280,000	0%
7.0 Primary Schools Projects							
7.1 BIKWEN PRIMARY SCHOOL	800,000	-	-	800,000	-	800,000	0%
7.2 BENONIN primary SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.3 CHEMESWON PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.4 CHEPNESS PRIMARY SCHOOL	3,600,000	-	-	3,600,000	3,600,000	-	100%
7.5 CHERAIK PRIMARY SCHOOL	2,400,000	-	-	2,400,000	2,400,000	-	100%

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7.6 ELDAMA RAVINE BOARDING PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.7 EMNGUGUNY PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.8 KABIMOI PRIMARY SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.9 KABIYET PRIMARY SCHOOL	2,400,000	-	-	2,400,000	2,400,000	-	100%
7.10 KABOR PRIMARY SCHOOL	2,400,000	-	-	2,400,000	2,400,000	-	100%
7.11 KAMASABA PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.12 KAMELILO PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.13 KAPNGOECH PRIMARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000	0%
7.14 KAPSIGOT PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.15 KEWANGOI PRIMARY SCHOOL	585,000	-	-	585,000	-	585,000	0%
7.16 KIPLONGON PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.17 MANDINA PRIMARY SCHOOL	3,600,000	-	-	3,600,000	3,600,000	-	100%
7.18 METIPSO PRIMARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000	0%
7.19 MORINGWO PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.20 MUMBERES PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.21 MWACHON PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.22 NAITILI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.23 ORAPYEMIT PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.24 ORINIE PRIMARY SCHOOL	2,400,000	-	-	2,400,000	2,400,000	-	100%

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7.25 SEGUTON PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.26 SIGORO PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.27 SIMOTWET SPECIAL SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.28 SINENDE PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.29 SOYMINING PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.30 ST JOSEPH MAKUTANO PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.31 TAMBARAS PRIMARY SCHOOL	2,400,000	-	-	2,400,000	2,400,000	-	100%
7.32 TARIGO PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
7.33 TEBESWET PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.34 TIRIPKATOI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-	100%
7.35 KABOR PRIMARY SCHOOL		947,693	-	947,693	-	947,693	0%
7.36 KEWANGOI PRIMARY SCHOOL	-	1,036,453	-	1,036,453	-	1,036,453	0%
Total	45,885,000	1,984,146	-	47,869,146	34,800,000	13,069,146	73%
8.0 Secondary Schools Projects						-	
8.1 KIPKUYANG SEC SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000	0%
8.2 KABIYET SECONDARY SCHOOL	700,000	-	-	700,000	-	700,000	0%
8.3 KAPCHOLOI SEC SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000	0%
8.4 KAPCHOLOI SEC SCHOOL	2,400,000	-	-	2,400,000	-	2,400,000	0%
8.5 SOLIAN DAY SECONDARY SCHOOL	1,500,000	-	-	1,500,000	-	1,500,000	0%

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8.6 simotwet mixed sec school	0	4,500,000	-	4,500,000	4500000	-	100%
				-		-	
				-		-	
				-		-	
Total	7,000,000	4,500,000	-	11,500,000	4,500,000	7,000,000	39%
9.0 Tertiary institutions Projects				-		-	
						-	
Total	-		-	-	-	-	
10.0 Security Projects				-		-	
10.1 Koibatek DCIO'S OFFICE	500,000	-	-	500,000	-	500,000	0%
10.2 MAKUTANO ASISTANT CHIEFS OFFICE	500,000	-	-	500,000	-	500,000	0%
10.3 SOLIAN CHIEFS OFFICE	500,000	-	-	500,000	-	500,000	0%
10.4 EQUATOR CHIEFS OFFICE	700,000	-	-	700,000	-	700,000	0%
10.5 TIMBOROA CHIEFS OFFICE	-	250,000	-	250,000	-	250,000	0%
Total	2,200,000	250,000	-	2,450,000	-	2,450,000	0%
11.0 Acquisition of assets				-		-	
NGCDF OFFICE		7,911,122	-	7,911,122	-	7,911,122	0%
	-		-	-	-	-	
	-		-	-			

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Total	-	7,911,122	-	7,911,122		7,911,122	0%
12.0 Oversight Committee Expenses (itemize)				-		-	
12.1 Committee allowances	300,000	-	-	300,000	-	300,000	0%
12.2 Use of goods and services	1,219,000	-	-	1,219,000	-	1,219,000	0%
	-	-	-	-			
Total	1,519,000	-	-	1,519,000		1,519,000	0%
13.0 Other payments							
RURAL ELECTRIFICATION AND RENEWABLE ENERGY CORPORATION	5,000,000			5,000,000.00	5,000,000	-	100%
Strategic Plan	2,200,000			2,200,000.00		2,200,000.00	0%
Total	7,200,000	-	-	7,200,000	5,000,000	2,200,000	69%
14.0 unallocated fund							
Unapproved projects						-	
Uhuru kabiyet	-	-	1,100,000	1,100,000	-	1,100,000	0%
Nyakio Day secondary	-	-		-	-	-	
Patrick Mixed Day Secondary sch	-	-	330,000	330,000	-	330,000	0%
Kibias Chepterwo Security Road, Kshs.300,000 –	-	-	220,000	220,000	-	220,000	0%
Sigowet Primary School	-	-	350,000	350,000	-	350,000	0%
NGCDF OFFICE	-	-	8,876	5,088,876	-	15,088,876	0%
Kaptiegan Primary School	2,400,000	-	-	2,400,000	-	2,400,000	0%
St Bakhita Day Secondary School	3,145,781.00	-	-	3,145,781	-	3,145,781	0%
Kipkoriony Day	3,100,000.00	-	-	3,100,000	-	3,100,000	0%

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PMC savings	-	-	-	-	-	-	-
Undisbursed Funds			17,088,876				
Total	8,645,781		17,088,876	25,734,657	-	25,734,657	0%
Grand Total	151,960,174	15,115,468	17,088,876	184,164,518	97,747,744	86,416,774	53%

(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)

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

Compensation of Employees

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

Significant Accounting Policies continued

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 Equivalent.

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

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 30th June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

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.

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
Normal Allocation	Kshs	Kshs
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
AIE NO B185039	7,000,000	
AIE NO B185583	21,000,000	
AIE NO B206324	12,000,000	
AIE NO B185867	5,000,000	
AIE NO B205709	12,000,000	
AIE NO B205549	20,000,000	
AIE NO B207788	20,000,000	
TOTAL	97,000,000	141,341,569

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-

3. Other Receipts

	2022-2023	2021-2022
--	-----------	-----------

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	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,962,858	1,790,054
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	858,523	870,000
Employer Contributions Compulsory national social security schemes	44,212.50	17,400
TOTAL	3,865,594	2,677,454

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,121,000	1,163,500
Other committee expenses	1,972,695	1,413,800
TOTAL	3,093,695	2,577,300

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	7,351	26,294
Communication, supplies and services	248,000	149,320
Domestic travel and subsistence	767,300	1,626,357
Printing, advertising and information supplies & services	13,066	78,440
Rentals of produced assets	-	320,160
Training expenses	667,200	378,000
Hospitality supplies and services	600,000	542,420
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	553,813	303,280
Fuel , oil & lubricants	452,610	533,000
Other operating expenses	-	115,659
Bank Charges	402	10,000
Security operations	133,980	146,160
Routine maintenance - vehicles and other transport equipment	302,016	443,112
Routine maintenance- other assets	35,245	70,400
TOTAL	3,780,983	4,742,602

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	34,800,000	34,595,000
Transfers To Secondary Schools (See Attached List)	4,500,000	55,670,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	39,300,000	90,265,000

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Notes To The Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,006,472	19,758,200
Bursary – tertiary institutions (see attached list)	15,017,000	12,654,700
Bursary – special schools (see attached list)	684,000	1,825,000
Mock & CAT (see attached list)	-	-
Social Security Programmes (NHIF)	-	-
	5,000,000	-
Security projects (see attached list)	-	1,044,060
Sports projects (see attached list)	-	1,400,000
Environment projects (see attached list)	-	1,000,000
Emergency projects (see attached list)	-	8,140,000
Roads projects (see attached list)	-	-
Total	47,707,472	45,821,960

9. Acquisition Of Assets

	2022-2023	2021-2022
	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	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>EQUITY Bank, Account No. 1310299403791</i>	14,367,724	15,115,468
Total	14,367,724	15,115,468
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-

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

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	Kshs	Kshs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	15,115,468	19,858,216
Cash in hand	-	-
Imprest	-	-
Total	15,115,468	19,858,216
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	15,115,468	19,858,216

[Provide short appropriate explanations as necessary]

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Notes To the Financial Statements (Continued)

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Accounts Receivables	-	-	-
Others	-	-	-
Total	-	-	-

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023 FY	2021-2022 FY
	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	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023 FY	2021-2022 FY
	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	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	108,963	439,930
Committee expenses	1,129,686	-
Use of goods and services	1,881,169	-
Amounts due to other Government entities (see attached list)	20,069,146	6,484,414
Amounts due to other grants and other transfers (see attached list)	25,863,032	280,000
Acquisition of assets	7,911,122	-
Oversight Committee Expenses	1,519,000	-
Other Payments (<i>specify</i>)	2,200,000	-
Funds pending approval	25,734,657	25,000,000
Total	86,416,775	32,204,344

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Notes To the Financial Statements (Continued)

18.4: PMC account balances (See Annex 5)

	2022-2023 FY	2021-2022 FY
	Kshs	Kshs
PMC account balances (see attached list)	15,542,348	37,881,012
Total	15,542,348	37,881,012

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
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					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief transaction description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023 FY	2021-2022 FY	
Compensation Of Employees	Payment of staff salaries	108,963	439,930	
Use Of Goods & Services	Payment of office operation expenses	1,881,169		Funds yet to be disbursed from NGCDFB
Committee Expenses	Payment of committee expenses	1,129,686		
Amounts due to other Government entities				
Sub Total		3,119,818	439,930	
Primary Schools				
Bikwen Primary School	Renovation of 2no. Classrooms-flooring ,plaster, keying and painting	800,000	-	Funds yet to be disbursed from NGCDFB
Chemeswon Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Eldama Ravine Boarding Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Kabimoi Primary School	Renovation of the hall -flooring and painting at ksh 200,000 and purchase of furniture 150 chairs @4000 and 20 tables @10000	1,000,000	-	Funds yet to be disbursed from NGCDFB
Kamelilo Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Kapngoech Primary School	Construction of 1no. Classrooms to completion	1,200,000	-	Funds yet to be disbursed from NGCDFB

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Kapsigot Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Kewangoi Primary School	Purchase of 90 lockers and chairs	585,000	-	Funds yet to be disbursed from NGCDFB
Kipkuyang Sec School	Construction of 1no. Classrooms to completion	1,200,000	-	Funds yet to be disbursed from NGCDFB
Metipso Primary School	Construction of 1no. Classrooms to completion	1,200,000	-	Funds yet to be disbursed from NGCDFB
Mumberes Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Seguton Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Sinende Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Tarigo Primary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Secondary Schools				
Simotwet Mixed Day Sec School	Construction Of Science Laboratory	-	4,500,000	Disbursed to project
Benonin Secondary School	Construction to completion of 4 doors pit latrines with 1 door catering for the pwds with hand washing facility	700,000	-	Funds yet to be disbursed from NGCDFB
Kabiyet Secondary School	Construction of 4door pit latrine to completion	700,000	-	Funds yet to be disbursed from NGCDFB
Kapchloi Sec School	Construction of 1no. Classrooms to completion	1,200,000	-	Funds yet to be disbursed from NGCDFB

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Kapchholoi Sec School	Construction of 1no. Dining hall and kitchen to completion 200 student capacity	2,400,000	-	Funds yet to be disbursed from NGCDFB
Solian Day Secondary School	Laboratory completion-installation of water, fume chamber, shelves ceiling and flooring	1,500,000	-	Funds yet to be disbursed from NGCDFB
Kabor Primary School	Construction of one classroom	947,693	947,962	Funds yet to be disbursed from NGCDFB
Kewangoi Primary School	Completion of twin dormitory of 100 students each with ablution block attached to both dormitories -plastering ,plumbing works electrical works painting and construction of a septic tank for 50 students	1,036,453	1,036,452	Funds yet to be disbursed from NGCDFB
Sub-Total		20,069,146	6,484,414	
Amounts Due To Other Grants And Other Transfers				
Emergency Projects				
Emergency Projects	To cater for any unforeseen occurrences in the constituency during the financial year	7,636,190	-	Funds yet to be disbursed from NGCDFB
Bursary				
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	6,993,300	-	Funds yet to be disbursed from NGCDFB
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	1,983,000	-	Funds yet to be disbursed from NGCDFB
Bursary - Special Schools	Fees payments for needy students in special schools	508,754		Funds yet to be disbursed from NGCDFB
Mocks &Evaluation Test	Printing of exams to all schools in the constituency	1,000,000	-	Funds yet to be disbursed from NGCDFB
Sports				

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Chemususu Primary Schools	Grading and levelling of 400m circumference playfield-the field is steep	911,788	-	Funds yet to be disbursed from NGCDFB
Equator Primary Schools	Grading and levelling of 400m circumference playfield	600,000	-	Funds yet to be disbursed from NGCDFB
Kabimoi Primary Schools	Grading and levelling of 400m circumference playfield	600,000	-	Funds yet to be disbursed from NGCDFB
Regional Sports Tournament	Facilitate regional sports tournament in partnership with other constituencies within the region.	300,000	-	Funds yet to be disbursed from NGCDFB
Seguton Primary Schools	Grading and levelling of 400m circumference playfield	600,000	-	Funds yet to be disbursed from NGCDFB
Security Projects				
Koibatek Dcio's Office	Purchase of furniture-100 chairs @4000 and 10 tables @10000	500,000	-	Funds yet to be disbursed from NGCDFB
Makutano Asistant Chiefs Office	Purchase of furniture-100 chairs @4000 and 10 tables @10000	500,000	-	Funds yet to be disbursed from NGCDFB
Solian Chiefs Office	Purchase of furniture-100 chairs @4000 and 10 tables @10000	500,000	-	Funds yet to be disbursed from NGCDFB
Equator Chiefs Office	Construction of 4door pit latrine to completion	700,000	-	Funds yet to be disbursed from NGCDFB
Environment				
Kamelilo Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Sinende Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB

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Sogonin Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Cheptilik Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Kabimoi Secondary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Kimamoi Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Ngarie Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Sagat Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB

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Tolmo Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Toniok Primary School	Purchase and installation of 10,000l tank-@85,000, construction of tank base @30,000, installation of gutters @70,000, down pipes and plumbing works at the fetching point @15,000	200,000	-	Funds yet to be disbursed from NGCDFB
Bursary - Special Schools	Fees payments for needy students in special schools		-	Funds yet to be disbursed from NGCDFB
Timboroa Chiefs Office	Purchase of furniture	250,000		Funds yet to be disbursed from NGCDFB
Sigoro Primary School	Supply of 10000litres tank, gutters tap & installation	120,000	120,000	Funds yet to be disbursed from NGCDFB
Kaprorwa Primary School	Supply of 10000litres tank, gutters tap & installation	80,000	80,000	Funds yet to be disbursed from NGCDFB
Sinonin Primary School	Supply of 10000litres tank, gutters tap & installation	80,000	80,000	Funds yet to be disbursed from NGCDFB
Sub-Total		25,863,032	280,000	
Acquisition Of Assets				
Ngcdf Office	Construction of constituency office	7,911,122		Awaiting additional Funds to be approved by the NGCDFB
Oversight Committee Expenses				
Committee allowances	Payment of Constituency Oversight Committee sitting allowances, transport, conferences	300,000	-	Funds yet to be disbursed from NGCDFB
Use of goods and services	Payment of Constituency Oversight Committee other operational costs	1,219,000	-	Funds yet to be disbursed from NGCDFB

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Others (<i>Specify</i>)				
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Eldama ravine constituency strategic plan for the period between 2023-2027	2,200,000	-	Funds yet to be disbursed from NGCDFB
Sub-Total				
Funds Pending Approval				
Kewangoi Primary School,	Completion of 1No ablution block-Plastering, plumbing works, tiles, ceiling, keying, painting.	645,779		Funds yet to be approved by NGCDFB
Kenya National Library Service,	Completion of the Eldama Ravine Library and finishing works (Kshs 6,000,000) and purchase of locally published books (Kshs 2,000,000)	10,000,000	10,000,000	Funds yet to be approved by NGCDFB
Ngcdf Office	construction of constituency office to completion	15,088,878	15,000,000	Funds yet to be approved by NGCDFB
Sub-Total		25,734,657	25,000,000	
Grand Total		86,416,775.00	32,204,344.00	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
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	-	-	5,669,900

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 30.06 23	Bank Balance 30.06 22
Benonin secondary school	Equity	1310269044920	452,941	1,127,834
Chepness primary school	Equity	1310280225916	15,213	593,868
Cheptililik primary school	Equity	1310261502582	136	136
Eldama Ravine primary school	Equity	1310272844258	46,884	245,260
Emkwen primary school	Equity	1310262666843	1,935	201,035
Emngunguny Primary School	Equity		641	641
FKF Baringo County	Equity	1310199741477	415	415
Kabimoi mixed day secondary school	Equity	1310277442710	7,105	330,527
Kabiyet primary school	Equity	1310261564326	5,195	45,040
Kamura primary school	Equity	1310261491128	14,479	549,374
Kanjulul primary school	Equity	1310299742776	8,103	42,321
Kimamoi primary school	Equity	1310262553118	46,599	2,000,035
Kipkoriony Day secondary school	Equity	1310276396957	1,816	121,376
Kipkuyang primary school	Equity	1310261359634	401,153	401,153
Kiplombe primary school	Equity	1310263517700	186,532	1,405,245
Kiplombe secondary school	Equity	1310262170470	1,586,377	207,477
Kiptuno Day secondary school	Equity	1310272024270	223,320	223,320
Kirobon primary school	Equity	1310262467525	88,455	88,455
Koibatek primary school	Equity	1310261544562	142,137	1,148,248
Lebolos secondary school	Equity	1310298376674	5,790	5,790
Lelgel Day secondary school	Equity	1310276861801	101,344	831,626
Maji Mazuri RC Girls secondary school	Equity	1310278607080	170,880	1,142,264
Mary Keitany shoe4 Africa secondary school	Equity	1310278609848	17,429	531,058
Mochongoi primary school	Equity	1310262634277	2,616	2,616
Moringwo primary school	Equity	1310276899379	703	267,325
Muserechi primary school	Equity	1310261522246	74,423	655,114

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PMC	Bank	Account number	Bank Balance 30.06.23	Bank Balance 30.06.22
Naitili Primary School	Equity	1310261489222	396,122	732
Nerekwo primary school	Equity	1310263617225	1,200	1,200
Nyakio Day Secondary School	Equity	1310282053110	2,487	2,653
Orapyemit Primary School	Equity		1,324	-
Orinie Primary School	Equity	1310278831206	20	448
Poror primary school	Equity	1310271168197	124,998	672,379
Sabatia Primary Boarding school	Equity	1310262025872	63,886	500,118
Sabatia secondary school	Equity	1310266069133	176,122	2,320,849
Sagat primary school	Equity	1310264356200	6,190	37,250
Sigoro Secondary school	Equity	1310299536982	991	24,111
Sigowet primary school	Equity	1310263623772	994	772,621
Sinonin secondary school	Equity	1310261460393	484,725	162,153
Sogonin primary school	Equity	1310261539092	14,525	145
Solian Girls high school	Equity	1310263468167	58,985	1,320,849
Soymining Primary School	Equity	1310261410763	1,651	1,651
St Joseph Makutano Primary School	Equity	1310277678047	20	20
St Mary's Boito secondary school	Equity	1310261473348	3,927,335	4,415,999
St Patrick Day secondary school	Equity	1310278610891	8,143	1,087,301
St. partrick shimoni primary school	Equity	1310263667921	409,730	409,730
Tambarass Primary School	Equity	1310262506692	-	-
Tebeswet primary school	Equity	1310276193839	130,849	1,050,220
Timboroa mixed day secondary school	Equity	1310263511207	1,422	466,662
Tinet Day Secondary school	Equity	1310298188866	280,791	1,328,739
Tinet primary school	Equity	1310262520219	63,010	63,010
Tiripkatoi Primary School	Equity	1310261482983	911	911
Tolmo primary school	Equity	1310261514438	24,896	24,836
Tripkatoi secondary school	Equity	1310278581841	2,309,630	2,468,630
Tugumoi primary school	Equity	1310261464606	17,177	17,177

PMC	Bank	Account number	Bank Balance 30.06 23	Bank Balance 30.06 22
Arama High School	KCB	1172139709	220,513	676,768
Kabor Primary School	K.C.B	1136434194	246	246
Simotwet Special School	K.C.B	1278976329	210,618	974,374
Bhakita secondary school	KCB	1109694563	28,982	82,429
Bikwen primary school	KCB	1135873178	45,601	47,983
Cheraik primary school	KCB	1121040276	409	1,600
Igure primary school	KCB	1112896910	34,639	52,153
Kabimoi DEB primary school	KCB	1109666098	482	482
Kamasaba primary school	KCB	1125988592	22,259	252,495
Kamelilo Day Secondary school	KCB	1113156449	198,058	200,692
kapcholo primary school	KCB	1112146989	27,933	250,415
Kapyemit Hill ECD School	KCB	1129970728	32,617	33,934
Kibias primary school	KCB	1111014752	18,238	24,093
Kipkaber primary school	KCB	1109377665	169,234	1,319,302
Kipkoriony primary school	KCB	1121746128	1,038	798,828
Kiplongon primary school	KCB	1157213642	4,317	26,825
Kiptuno primary school	KCB	1126149225	1,009,263	1,011,771
lalut primary school	KCB	1109625820	30,706	442,928
Metipso primary school	KCB	1109616481	857,738	860,120
Mwachon primary school	KCB	1130042537	18,216	21,663
Nakurtakwei primary school	KCB	1112296786	140,470	1,023,905
Simotwet mixed day secondary school	KCB	1137027533	326,663	7,686
Solian primary school	KCB	1126355631	10,611	550,373
		Totals	15,542,348	37,881,012

Annex 6: Progress On Follow Up of Auditor Recommendations

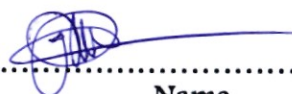
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

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)
OAG/ELDA MA RAVINE CDF/2021 /2022	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, totaling 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.	the balance includes fund awaiting approval to commence the projects	Not resolved	

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)
	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 relate 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.			
	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 oagKshs.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.	The payment certificates and other accounting documents have been provided	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	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 amounting to Kshs 19,758,200, Tertiary Institutions Kshs.12,654,700, and special schools – Kshs.1,825,000 all totaling 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 students were awarded bursary totaling Kshs.2,027,000 without having admission numbers for various schools. In the circumstances, the accuracy and completeness of the bursary amounting to Kshs.34,237,900 could not be confirmed.	The postal corporation have been engaged to deliver cheques to schools and submit back the acknowledgment receipts	resolved	



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Name
Fund Account Manager.