


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING	
DATE: 03 MAR 2022	DAY: <u>THUR</u>
TABLED BY: <u>LOM</u>	
CLERK-AT THE-TABLE: <u>C. Ndintu</u>	

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



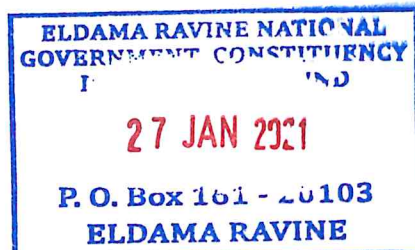


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
ELDAMA RAVINE CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

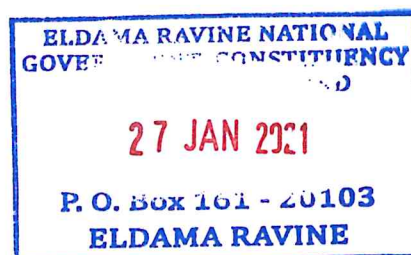




A vertical column of extremely faint, illegible text or markings running along the right edge of the page.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	iii
II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	vi
II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES	xi
III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xiv
IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	xviii
V. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- ELDAMA RAVINE CONSTITUENCY.....	xix
VI. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
VII. STATEMENT OF ASSETS AND LIABILITIES	2
VIII. STATEMENT OF CASHFLOW	3
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	6
XI. SIGNIFICANT ACCOUNTING POLICIES.....	12
XII. NOTES TO THE FINANCIAL STATEMENTS.....	16



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

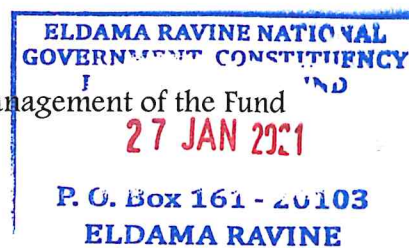
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide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

Vision

Equitable Socio-economic development countrywide

Mission

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Core Values

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

(b) Key Management

The National Government CDF Eldama Ravine Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Geoffrey Koech
2.	Sub-County Accountant	Solomon Kiratu
3.	Chairman NGCDFC	Joseph Ayabei
4.	Member NGCDFC	Anne Mwangi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Eldama Ravine Constituency Headquarters

Eldama Ravine NGCDF Office
Boresha SACCO Building
Off Eldama Ravine-Eldoret Road
P.O. Box 161-20103
Eldama Ravine



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

(f) NGCDF Eldama Ravine Constituency Contacts

Telephone: (254) 712 990 222
E-mail: cdfeldamaravine@ngcdf.go.ke
gkoech@ngcdf.go.ke
Website: www.go.ke/Eldamaravine

(g) NGCDF Eldama Ravine Constituency Bankers

Equity Bank
Eldama Ravine Branch
P.O Box 75104-00200
Nairobi, Kenya

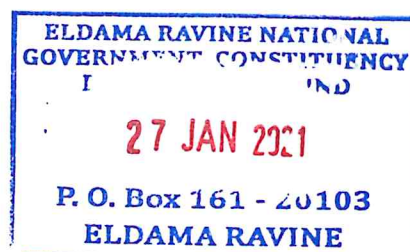
NGCDF Account Number: 1310299403791

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
27 JAN 2021
P.O. BOX 161 - 20103
ELDAMA RAVINE

II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

1.0 NGCDF Allocation FY 2019/2020

I am pleased to present the unaudited financial statements for Eldama Ravine Constituency for the financial year 2019/2020 as at 30th June 2020. During the year, the Constituency was allocated a total of Kshs137,454,724 out of which a total of Kshs 68,000,000 was received in respect to the allocation during the year and this is equivalent to 49% of the total funding in FY 2019/2020. Other receipts during the year included Kshs 13,000 from the sale of tenders this being the total Appropriations-in-Aid (AIA) for the year bringing the total receipts during the period to Kshs 68,013,000. As at the beginning of the FY 2019/2020, there was an amount of Kshs 32,634,682 that remained unutilized and thus was brought forward to FY 2019/2020.

The Eldama Ravine National Government Constituencies Development Fund Committee (NGCDFC) disbursed these funds to various approved priority projects in the Constituency pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016 and the regulations. The project had earlier been identified in open forum public meetings across the Constituency in compliance with the requirements for public participation in the Constitution and specifically on public finance.

2.0 Constituency Sectoral Priorities FY 2019/2020

As the Chairperson of Eldama Ravine NGCDF, I wish to indicate that during the FY 2019/2020 our focus was on the education sector and this saw an allocation of the lion share of Kshs 67,139,093 as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions compared to a total of Kshs 49,150,000 in the FY 2018/2019 and Kshs 33,389,352 in the FY 2017/2018. The Committee also allocated Kshs 47,661,017 (This figure consists of Kshs 87,000 as AIA collected in FY 2018/2019) as other grants and other payments which consist of Bursary, Mocks and CATs, sports, environment and emergency compared to an allocation of Kshs 30,946,376 in FY 2018/2019 and Kshs 34,786,207 during the FY 2017/2018. The Committee further allocated Kshs 8,083,689 for the completion of NG-CDF library and offices compared to Kshs 10,000,000 in FY 2018/2019. Other allocation during the period includes Kshs 12,370,925 towards administrative costs as well as the NGCDFC monitoring and evaluation programmes.

3.0 Sector Funding Analysis

3.1 Number of Projects

Over the past 7 years, Eldama Ravine Constituency has received funding which has subsequently been disbursed to projects in various sectors as approved by the NGCDF Board the leading being education and security . In these sectors, the numbers of funded projects are as hereunder provided:-

Sector	Number of Projects Per Year							Total
	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	
Primary Schools	35	28	18	28	21	23	23	176
Secondary Schools	25	20	9	12	17	15	14	112
Tertiary Institutions	1	1	1	1	2	1	1	8
Security	4	6	5	3	3	1	1	23
Total No Funded	65	55	33	44	53	45	61	356

Source: Eldama Ravine NGCDF Records (2020)

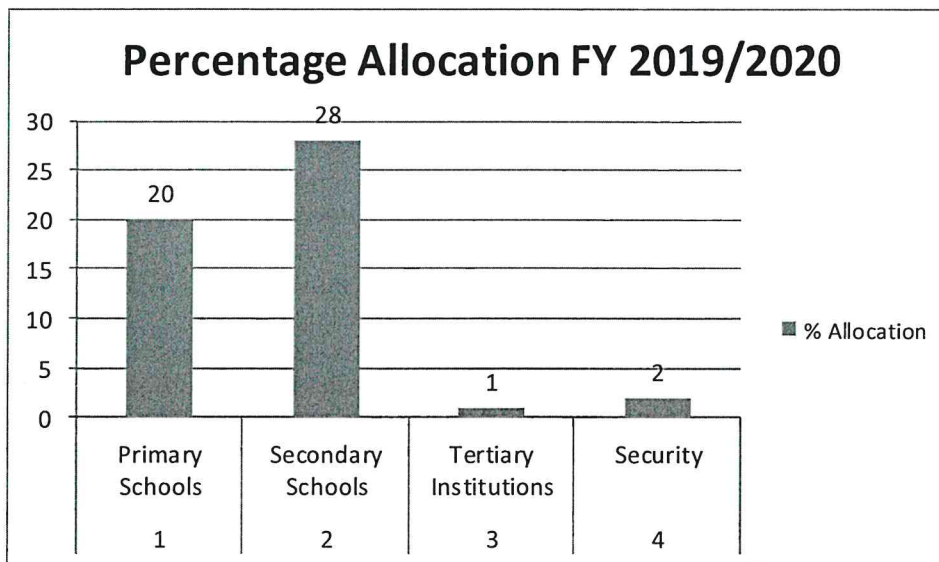


3.2 Key Sector Allocations

An analysis of the sector allocation during the FY 2019/2020 indicates that 49% of the funding was allocated to the education sector whereas 2% of the funding went to the security sector. It is also notable that over the period of seven years, primary schools have realized the highest number of projects funded in the Constituency followed by secondary schools and finally security sector projects at 176, 112 and 23 respectively. The same can be presented as follows:-

No	Sector	No of Funded Projects	Allocations FY 2019/2020	% Allocation
1	Primary Schools	35	27,250,000	20
2	Secondary Schools	25	38,550,000	28
3	Tertiary Institutions	1	1,339,093	1
4	Security	4	2,400,000	2
Total		65	69,539,093	

Source: Eldama Ravine NGCDF Records (2020)



It is worth noting that the continued increased funding to the education sector in the Constituency has contributed to increased enrolment, retention and completion in primary, secondary and tertiary institutions. It has equally increased transition from primary to secondary and finally to colleges and universities and hence improved literacy levels in the Constituency.

Source: Eldama Ravine NGCDF Records (2020)

4.0 Bursary Management

I wish to indicate that bursary in the Constituency is vetted and recommended by the Ward Bursary Committee. It is through the NG-CDF Bursary scheme capped at a maximum of 35% that we have continually supported bright but needy students in Secondary schools, Colleges and Universities to pursue their studies. The Fund bursary scheme has helped in increasing access, retention and completion rates in Secondary, Colleges and University education.

The kitty has also greatly complemented other government efforts aimed at ensuring 100% transition from primary to secondary schools while increasing the number of skilled manpower through supporting the acquisition of skills from tertiary institutions.

An assessment of the Constituency statistics for the FY 2012/13 upto FY 2019/2020 (7 years) shows a high percentage of students funded through bursary have completed secondary schools and an increasing number have joined parallel degree programmes at the various Universities alongside pursuing other courses in middle level colleges amongst other institutions of higher

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

learning in the country. The number of beneficiaries in respective institutions over the 7 year period is as hereunder provided:-

Bursary Beneficiaries FY 2012-2013 upto FY 2019-2020

Financial Year	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	Total
No of Beneficiaries	1,945	2,208	1,480	2,172	1,549	1,558	10,912

Source: Eldama Ravine NGCDF Records (2020)

5.0 Funds Absorption

It is noteworthy that during the FY 2019/2020, the Committee undertook to expedite the disbursement of funds received from the NGCDF Board and those that unutilized during the FY 2018/2019. These funds were released to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of various approved projects across the Constituency. As at the close of the fiscal year 2019/2020 on 30th June 2020 the funds due to projects were Kshs 730,979 and the overall funds utilization and absorption rate stood at 57 percent. This absorption as realized due to delayed funding from the NGCDF Board and the far reaching effects of the Covid-19 pandemic.

6.0 Achievements FY 2019/2020

Despite the delayed disbursements from the NGCDF Board and the effects of the global Covid-19 pandemic, we wish to confirm that the NGCDF Committee disbursed funds that were utilized to construct various infrastructural facilities such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs amongst other critical infrastructure. The continued funding towards the education sector in the Constituency has contributed to increased access to education, improved transition, enrolment, retention and completion rates in the Constituency hence also affecting the overall literacy levels.



The Motor vehicle purchased in the FY 2018/2019, helped greatly during the FY 2019/2020 in ensuring effective monitoring and evaluation of ongoing projects to ensure value for morning and technical input.

It is worth noting that during the FY 2019/2020, the Constituency implemented various projects using the funds received and some of the notable ones include the Eldama Ravine Library and Offices project in Eldama Ravine Township which is currently being equipped to make it operational. The library and offices will be opened to members of the public once the Ministry of Education issue guidelines on opening of schools and libraries. Other sampled projects undertaken during the financial year 2019/2020 include completion of dormitories at Eldama Ravine Day and Boarding Primary as well as Kewangoi Primary School in the primary schools sector. Projects in



1968

1969

1970

1971

1972

1973

1974

1975

1976

1977

1978

1979

1980

1981

1982

1983

1984

1985

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

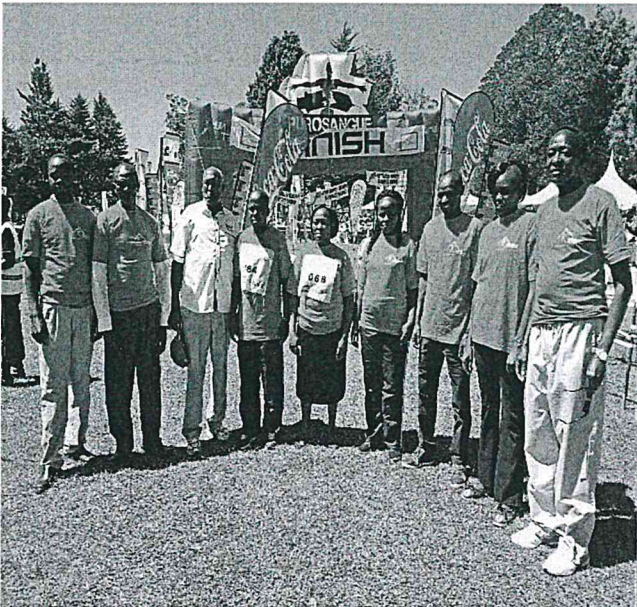
secondary school include the ongoing St Patrick Day Secondary School in Ravine Ward, dining hall at Bhakita Secondary school as well as 4No classrooms at Kabimoi Day Secondary School and completion of administration block at Benonin Secondary School. I wish to indicate that the Project Management Committees (PMCs) were issued with guidelines on effective management of funded projects and this assisted greatly in ensuring efficiency and effectiveness in project implementation. Some of the sample photos of the said projects include the following:-



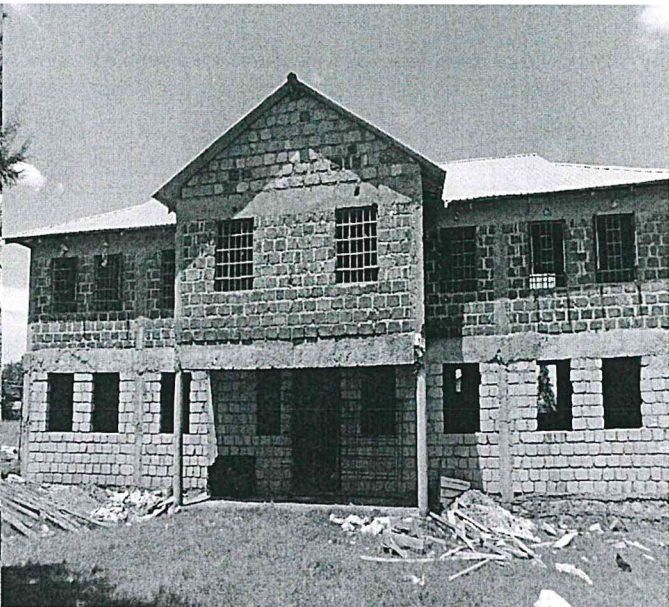
Eldama Ravine Library and Offices Project School



Ongoing 4No Classroom at St Patricks Secondary School



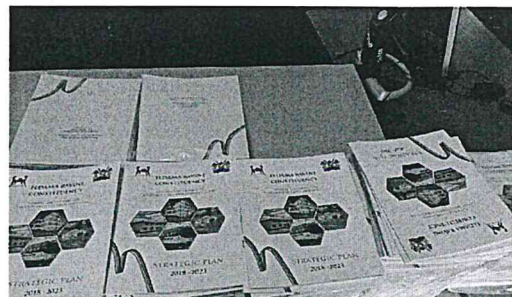
Participation in Eldama Ravine Half Marathon School



Administration block at Benonin Secondary School

7.0 Strategic Direction

During the financial year 2019/2020 the NGCDF Committee finalized the development of its strategic plan for the period 2018/2019-2022/2023. The Strategic Plan was developed through extensive public participation and hence the views and priorities therein emanate from the



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

forums. I am proud to indicate that the final document was utilized in the FY 2019/2020 to identify key priority projects for funding consideration and will now provide the strategic direction on where the Constituency is headed in terms of development over the next five years. It is our conviction that this 5 year plan prepared with reference to other development and policy documents will help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

8.0 Challenges during the Period under Review

During the FY 2019/2020, as a Committee we encountered some challenges which affected our performance during the period. Top on the list is delayed disbursement of funds from the NGCDF Board which affected our absorption rate for the fiscal year. It is also worth noting that the Covid-19 pandemic came with unprecedented challenges to the NGCDF Board and the Constituencies at large as relates the continuity of business, project implementation and overall performance. To mitigate the above, we have commenced approaching several stakeholders in and outside the Constituency for strategic partnerships and possible memorandum of understandings towards co-funding of our projects in the coming financial year to ensure effective realization of intended deliverables. As relates the Covid-19 pandemic, I wish to indicate that this was a phenomenon of global proportion that greatly affected our operations but to mitigate the same we did implement all the government directives towards continuity of government business and normalcy has resumed. During, the year 2020/2021 we hope to scale up sensitization programmes for our NGCDFCs, PMCs, Staff and other stakeholders on Covid-19 and other cross cutting issues to help minimize the negative effects that accrue there.

I hereby take this opportunity to sincerely thank the Eldama Ravine NGCDF Committee, the NGCDFC staff, Project Management Committees and other stakeholders for their cooperation and immense support that saw the achievement of the above milestones which we hope to ride on into 2020/2021.



**JOSEPH AYABEI
CHAIRMAN NGCDF COMMITTEE**





1000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Eldama Ravine Constituency's 2018/2019-2022/2023 strategic plan hinges on five strategic pillars which are:-

1. **Education:** To promote education by funding infrastructure and sponsorship programs.
2. **Security:** To support and strengthen the existing security infrastructure through funding.
3. **Environment:** To facilitate sustainable environmental conservation programs through funding.
4. **Sports:** To promote sports infrastructure and academy program through funding.
5. **Operational:** To enhance capacity building for the staff and Committees to improve effectiveness and efficiency in the management of NG-CDF operation.

Progress on Attainment of Strategic Development Objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education Programme	To fund the establishment and expansion of educational infrastructure as a means of increasing access to education in the constituency	Increased access, enrolment, completion and retention rates in primary, secondary and tertiary institutions as well as transition from one level to another.	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions in the Constituency	In FY 2019/20 we allocated Kshs 27,250,000 for new infrastructure in primary schools The allocation saw an increase in the number of new classrooms, dormitories, laboratories to 356.
	To sponsor needy students through bursaries as a means of increasing access to education in the constituency	Increased retention and completion rates in secondary schools, colleges and universities	Number of bursary beneficiaries supported in special schools, secondary, colleges and universities from the Constituency	During the year 1,945 bursary beneficiaries in special schools, secondary schools and tertiary institutions were supported

27 JAN 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

P. O. Box 161 - 20103
ELDAMA RAVINE

Security Programme	To fund security infrastructure through construction of projects that provides operational offices for the Chiefs, ACC and the police for increased security in the constituency	Increase safety and security in the Constituency	Number of chiefs and assistant chiefs offices constructed.	During the year we allocated funding totalling Kshs 2,400,000 towards various security projects. We refurbished Eldama Ravine Police Station with Kshs 597,980 and completed Ravine Chief's Office at Kshs 250,000
	To establish collaborations in the installation of security lighting with county government		Number of ACCs offices constructed or renovated Number of police stations refurbished or constructed Number of security lighting installations done	
Environmental Programme	To fund alternative clean environment energy projects to increase environmental protection in the constituency	Reduced environmental degradation	Number of clean energy units (Biogas) constructed	During the year we constructed a 24 cubic meter biogas unit at Mumberes Girls High School
	To fund tree nursery projects in public institutions to improve afforestation for environmental protection	Increased percentage of tree cover and improved environmental protection	Number of tree seedlings planted Number of schools that received tree seedlings support	During the year we planted 2000 tree seedlings at Metipso primary school, Eldama Ravine Technical and Vocational College, St Patricks Day Secondary School and Uzalendo School
	To fund water harvesting programmes in public institutions	Increase availability of clean drinking water to reduce health hazards	Number of water tanks purchased and supplied to public institutions	The Committee allocated Kshs 1,000,000 towards supply of 10000L tanks in various schools and water harvesting
Sports Programme	To fund the purchase of sports equipment to catalyse sporting activities for social-cultural integration in the constituency	Improved sporting activities in the Constituency	Number of sports equipment purchased for football, volleyball and athletics teams in the Constituency	WE allocated funds totalling Kshs 2,399,034 for various sporting equipment and activities
	To fund sports tournament	Increased talent sporting for the	Number of tournaments and	We sponsored the annual Eldama



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	activities leading to more sporting activities for social-cultural integration in the constituency	youth as well as empowerment and linkages	sporting activities supported	Ravine Dam Half Marathon with Kshs 400,000
Constituency Operational Programme	To build the capacity of the constituency NGCDF committee, staff and PMC for delivery of high impact project	Efficient and effective NGCDFC, staff and PMC for better service delivery	Number of NGCDFC, PMC and staff members trained	We trained 10 NGCDFC, 10 members of staff and 195 PMC members during the period
	To strengthen operation systems for high impact project delivery	Improved internal controls and systems in the management of the Fund	Number of systems installed or adopted in the NGCDF Office	We adopted the CDFMIS and ERMS in our operations

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
FUND
27 JAN 2021
P. O. Box 181 - 20103
ELDAMA RAVINE

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Eldama Ravine Constituency Development Fund (NGCDF) 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. These pillars also make special provisions for Kenyans living with disabilities as well as those communities that were previously marginalized.

1. Sustainability strategy and profile

The relationship between development and environment has given birth to the sustainable development concept. Sustainable development therefore involves maximizing the net benefits of economic development, subject to maintaining the services and quality of natural resources over time. It therefore implies that as Eldama Ravine NGCDF strives to increase infrastructural development, it is noteworthy that the same should help meet the needs of the present without compromising the ability of future generations to meet their own needs. In this regard, the Eldama Ravine NGCDF Committee recognizes the need for sustainable exploitation, utilization, management and conservation of the environment and natural resources through various interventions in each subsequent financial year.

To ensure sustainability in project implementation, Eldama Ravine NGCDF strives by instilling a sense of ownership in projects through effective public participation across the Constituency. This ensures that projects that meet the needs of the communities are identified and owned. Equally, during project implementation, Project Management Committees take the lead and ensures that all aspects of the project deliverables are well planned managed and reported to the NGCDFC. Periodically, the community members are informed of the progress of the projects in all dimensions hence also helping ensure ownership as well.

Once projects are completed, communities are handed over the same and informed to ensure proper care in utilization to ensure that the projects are not immediately dilapidated and when need for repair and maintenance occurs, they take the lead in restoring the project to the previous state.

To ensure synergy, focused interventions and sustainability in the management of projects and to further ensure environmental sustainability, the National Government Constituencies Development Fund (NGCDF) Board did issue Environmental Sustainability Guidelines that were prepared taking cognizance of the provisions of Chapter 5 of the Constitution of Kenya and the Environmental Management and Coordination Act (EMCA) of 1999. These guidelines as well help in the achievement of the environmental sustainability strategy in the Constituency.

2. Environmental Performance

In the implementation of its projects, Eldama Ravine NGCDFC is cognizant of the fact that there is need for environmental protection and care to ensure that the benefits accrue to the present as well as the future generations. Environment protection is therefore incorporated in our operations and all project development facets. We strive to comply with all relevant environmental performance and sustainability guidelines, which were prepared taking cognizance of the provisions of Chapter 5 of the Constitution of Kenya and the Environmental Management and Coordination Act (EMCA) of 1999.





Reports and Financial Statements

For the year ended June 30, 2020

Our NGCDFs, PMCs and staff are periodically trained on environmental performance, management and sustainability to ensure compliance at all times in utilization of resources and protection of the environment. We also undertake close monitoring of our environment protection and conservation projects and partnering with our stakeholders we encourage others to continue improving the environmental performance by reducing the impact of their products on the environments. Our Environmental Action Plan outlines various strategic objectives and initiatives meant to bring about positive environmental outcomes and impacts in the long term for posterity.

3. Employee welfare

AS Eldama Ravine NGCDF, we take cognizance of the fact that the success and growth of our organization depends upon several factors and timely actions taken. But the most important factor or resource is the employees who work hard to achieve the goals of our organization. So taking extra care of them is our ethical responsibility as the employer. Though the employees are paid for the work they perform, it is the employers who must take a few measures for their job enrichment and to improve their welfare. These measures must not be necessarily monetary gains but few extra facilities for the improvement and comfort of the employees.

In Eldama Ravine NGCDF, recruitment, selection, promotion and all aspects of employee management and engagement are guided by the Human Resource Policies and Procedures Manual for the Public Service 2016. These regulations were prepared to align with the changes in the Constitution of Kenya 2010 and reforms made in various aspects of Public Service Management. The manual provides guidelines in the management and development of human resource capacity towards the achievement of various and objectives and incorporates provisions of the Constitution, Labour Laws and other Legislation that govern various aspects of industrial relations in the Public Service.

At the beginning of every year we review our employee numbers in the full NGCDF meeting to consider whether to hire additional staff or not. These deliberations are factored in our Human Resource Plans also anchored in the Constituency Strategic plan which are often reviewed to take care of any emerging issues and needs. It is worth noting that employment and employee welfare in Eldama Ravine NGCDF takes cognizance of the following:-

- i) Whenever a vacancy occurs in the NGCDF Office the same is advertised openly and recruitment done competitively.
- ii) Then categories of staff employed at the NGCDF are as guided by the NGCDF Board in its periodic circulars and includes but not limited to the clerk of works, accounts clerk, clerical assistant, and driver amongst others.
- iii) That all employees are engaged on a 3 year written contract with the NGCDF which is renewable subject to appraisal and performance.
- iv) That remuneration of employees is done using the administrative kitty and the same offered competitively in line with available public service manual and NGCDF Circulars.
- v) That capacity building of employees is done annually accordance with the annual training plan to build their capacity for effective service delivery.
- vi) That promotion and other rewards are granted to any employee based on fair appraisal and work performance as evidenced in the annual performance contracting.
- vii) That consideration is taken on matter of gender mainstreaming and ratio in hiring whenever a vacancy occurs.
- viii) That periodic sensitization is done to staff safety, security matters and specifically as relates compliance with Occupational Safety and Health Act of 2007 (OSHA).

4. Market Place Practices

NGCDF is a public fund that is guided by the provisions of the Constitution of Kenya 2010, the public finance management act and the NGCDF Act 2015, as amended in 2016. The public finance management Act 2012, provides for the effective management of public finances by the national

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

and county governments. Our market place practices are alive to the principles of public finance in the Constitution which provides inter alia that:-

The following principles shall guide all aspects of public finance in the Republic--

- a) There shall be openness and accountability, including public participation in financial matters;
- b) The expenditure shall promote the equitable development of the country, including by making special provision for marginalised groups and areas;
- c) The burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations;
- d) Public money shall be used in a prudent and responsible way; and
- e) Financial management shall be responsible, and fiscal reporting shall be clear.

In furtherance of the above provisions of the Constitution we strive at all times to act as follows:-

i) Responsible Competition Practice

Projects in NGCDF are implemented by the PMCs with the assistance of the relevant government department in each case. Hence once funds are received, the Community members that make up the project committee implements the project. During project implementation, these PMCs are effectively trained in various aspects of project management and public finance including issues of anticorruption and economic crimes, responsible political involvement in the Constituency amidst project implementation, fair competition during sourcing for materials for the projects amongst other issues. These capacity building programmes alongside close monitoring by NGCDFC ensures responsible completion practices in the market place.

ii) Responsible Supply Chain and Supplier Relations

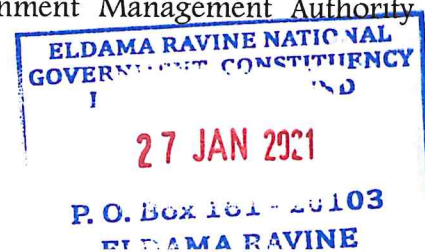
During procurement for goods, works and services, all PMCs are often advised in writing to ensure adherence to the provisions of the Public Procurement and Asset Disposal Act 2015 and specifically matters relating to maximisation of value for money; promotion of local industry, sustainable development and protection of the environment; and promotion of citizen contractors. It is noteworthy that procurement is done by PMCs for projects requirements and payment certificates periodically raised by the technical officers for payment by FAM. Oftentimes, payment are made within the stipulated time in the contractual agreements hence maintaining good supplier relations.

iii) Responsible Marketing and advertisement

An ethical marketing practice is a philosophy that informs all marketing efforts by the Eldama Ravine NGCDF. It seeks to promote honesty, fairness, and responsibility in all advertising done at the Constituency by focusing not only on how our projects benefit communities, but also how we are socially responsible in the same communities in various aspects. In this regard, we strive at all times to ensure honesty, fairness and responsibility in our advertisement practices for bursaries, tenders availability, employment opportunities and other aspects in the Constituency.

iv) Product Stewardship

In Eldama Ravine Constituency, we understand product stewardship as an approach to managing the environmental impacts of different products and materials that we use in our projects or those that we dispose. In this regard we are alive to the fact that in the implementation of various NGCDF projects at the Constituency level, and specifically in the use of various building materials or the disposal of the same, we have a shared responsibility to ensure that those products or materials are managed in a way that reduces their impact on the environment and on human health and safety. All our PMCs have therefore been trained on these matter by various expert and are also periodically advised on various issues by the National Environment Management Authority professionals as and when projects are implemented.



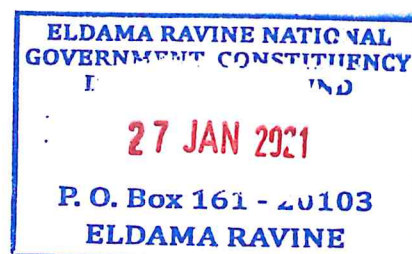
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

5. Community Engagements

Successful community engagement is a vital component of project identification, implementation and management. Early and continuous public involvement ensures that decisions reflect public needs and interests consider diverse viewpoints and values. It ensures decisions are made in collaboration and consensus with all stakeholders. IN Eldama Ravine, we are cognizant of the fact that effective community engagements build mutual understanding and trust between ourselves and the people we serve. Successful community engagements are a deliberate and continuous process consisting of a series of activities and actions. It serves to inform, educate and gain input from stakeholders on decisions that affect their lives. During the FY 2019/2020 we engaged in the following community programmes:-

- a) Undertook public participation for identification and prioritization of projects for the FY 2019/2020.
- b) Trained Ward Bursary Committees on bursary guidelines before vetting and recommendation of beneficiaries.
- c) Held an NGCDF clinic to listen to be views of the public on the fund and get insights to inform improvement actions.
- d) Trained the NGCDFs, PMCs and staff on various aspects of financial and project management.
- e) Participated in the annual Eldama Ravine Half Marathon where maters NGCDF were also highlighted.
- f) Undertook tree planting at Metipso Primary School, Eldama Ravine Technical and Vocational College, St Patricks Day Secondary and Uzalendo School together with members of the public where sensitization on environment protection was done.
- g) Issued 3,100 masks to members of the community to fight against the Covid-19 pandemic together with Member of National Assembly.
- h) Implemented the NGCDF Board's CSR project of a 124 bed capacity dormitory at Uzalendo School in Eldama Ravine Constituency.
- i) Funded the issuance of 10 tanks and water harvesting to various identified public schools in the Constituency.
- j) Held various forums in the six Wards of Eldama Ravine Constituency for the identification of priority education and other flagship projects.
- k) Held various public participation fora to harmonize and approve the Constituency Strategic Plan 2018-2023 which is now complete and guiding the NGCDF in project identification and prioritization.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

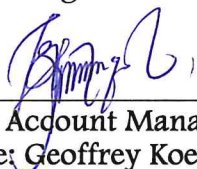
The Accounting Officer in charge of the NGCDF-Eldama Ravine Constituency is responsible for the preparation and presentation of the *Eldama Ravine NGCDF* financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 *Eldama Ravine NGCDF* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *Eldama Ravine NGCDF*, 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 entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Eldama Ravine Constituency financial statements were approved and signed by the Accounting Officer on 27/1/ 2021.



Fund Account Manager
Name: Geoffrey Koech

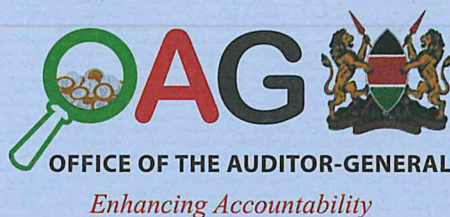


Sub-County Accountant
Name: Solomon Kiratu
ICPAK Member Number: 12540



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ELDAMA RAVINE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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 32, which comprise of the statement of assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Financial Statements

Audit of the financial statements for the year ended 30 June, 2020 presented for audit revealed the following inaccuracies;

- 1.1 The statement of receipts and payments reflects Kshs.68,000,000 in respect to transfers from the NGCDF Board while the summary statement of appropriation - recurrent and development combined reflects an amount of Kshs.97,306,009 resulting to an unexplained variance of Kshs.29,306,009.
- 1.2 The statement of receipts and payments reflects Kshs.4,260,500 in respect to expenditure on acquisition of assets while Annex 4 on summary of fixed assets register discloses additions during the year of Kshs.260,500 resulting to an unexplained variance of Kshs.4,000,000.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be ascertained.

2.0 Unsupported Bursary Payments

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.30,452,524 in respect to other grants and transfers which included Kshs.11,476,000 in respect to bursary payment to secondary schools. However, bursary payments amounting to Kshs.3,034,032 were not supported by way of list of beneficiaries per school, student and amounts disbursed.

In the circumstance, the accuracy and completeness of other grants and transfers balance of Kshs.30,452,524 for the year ended 30 June, 2020 could not be confirmed.

3.0 Unsupported Training Expenses

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.9,444,129 in respect to use of goods and services. This amount includes training expenses of Kshs.1,112,000 which was not supported by way of training programme, attendance register and invitation letters.

Consequently, the accuracy and propriety of training expenses balance of Kshs.9,444,129 for the year ended 30 June, 2020 could not be confirmed.

4.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects Kshs.730,979 in respect to bank balances. However, bank reconciliation statement provided revealed receipts in bank statement not in cashbook of Kshs.10,181 which was not supported.

Consequently, the accuracy and completeness of bank balance of Kshs.730,978.74 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.170,102,406 and Kshs.97,319,009 respectively resulting to an under-funding of Kshs.72,783,396 or 43% of the budget. The underfunding affected the planned activities and Projects

worth Kshs.59,778,779 which may have impacted negatively on service delivery for the constituents of Eldama Ravine Constituency.

No satisfactory explanations have been rendered contrary to the values and principles of public service as provided for under Article 232(1-c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

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 LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Project Implementation

1.1 Project Status

Review of the project implementation status report as of 30 June, 2020 indicated that during the year under review, eighty-four (84) projects were funded to the tune of Kshs.83,571,875 and were at different implementation statuses as detailed out below: -

Project Status	Count	Amount (Kshs.)
Complete and In Use	2	1,300,000
Projects not Started due to Non-release of Funds	53	45,488,187
On-Going	29	36,783,688
Total	84	83,571,875

From the above table, twenty-nine (29) projects with funding allocation of Kshs.36,783,688 were incomplete. No satisfactory explanation has been rendered for not implementing the projects in time.

Consequently, it has not been possible to confirm if and when value for money will be realized from the incomplete projects.

1.2 Unsatisfactory Implemented Projects

Twenty-two (22) projects with funding allocation of Kshs.27,000,000 were sampled for verification during the month of January, 2021. The individual observations against each of the project is detailed in Appendix 1.

No satisfactory explanations have been provided for the deficiencies in Projects implementation contrary to Section 25(1) of National Government Constituencies Development Fund Act, 2015 which provides that funding shall be for a complete project or a defined phase of a project.

Consequently, the constituents of Eldama Ravine might not realize value for money from the projects valued at Kshs.27,000,000 for the year ended 30 June, 2020.

1.3 Non-Closure of Project Management Committee (PMC) Bank Accounts

Annex 5 to the financial statements reflects project bank balances totalling Kshs.8,505,104 for one hundred sixteen (116) Project Management Committee bank accounts. However, ninety-six (96) projects had their status indicated as completed and in use, yet the related Project Management Committee bank accounts had a total balance of Kshs.338,971 as at 30 June, 2020 and the accounts were active. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that, 'All unutilized funds of the Project Management Committee shall be returned to the constituency account'.

Further, one project account for Eldama Ravine Technical and Vocational College with a balance of Kshs.3,185,760 was used to hold Bursary Funds and not Projects Funds.

Under the circumstance, the Management is in breach of the Law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

(Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the

Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 January, 2022

Appendix 1: Unsatisfactory Implemented Projects

S/No.	Project Description	Amount (Kshs.)	Category	Observation
1	Cheptililik Primary school Completion of 4 roomed administration block – Walling, Roofing, Lintel, Plastering, Doors, Windows, Ceiling, Painting, External works	700,000	Primary School	Project incomplete. Works not done include Ceiling, Plastering, Doors, Flooring, Facia Board, Paint Works, External Works and Window Glasses.
2	Kipkoriony Primary School Completion of 5 roomed administration block-Walling, Roofing, Lintel, Plastering, Doors, Windows, Ceiling, Painting, External Works	1,800,000	Primary School	Project is incomplete. Implementation of the Project was in phases (2016-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The project had been roofed but the following areas were incomplete; Plastering, Ceiling, Keying, Painting, Flooring, Doors, Windows and Paint Works The Contractor was not on site.
3	Kabimoi Mixed Day Secondary School Construction of a 6-door toilet to improve health and sanitation in the institution and fight against COVID-19 pandemic in the institution	450,000	Emergency Project	The project is complete but not put to use. Labelling not done hence the project owner could not be identified
4	Lebolos Day Secondary School Completion of a 40 students science laboratory-fitting worktops, electrical and mechanical works, painting and external works	700,000	Secondary School	Project is incomplete with paint works not done but the School management has put it to use. Labelling was also not done hence the project owner could not be identified. Contractor not on site
5	Naitili Primary School Completion of 1No Classroom-Plastering, Doors, Windows, Window Panes and Glasses, Cementing Floor, Keying, Painting and other Finishing Works (Kshs.150,000) as well	850,000	Primary School	Project incomplete. Works not done include Plastering, Flooring, Painting, Windows, Doors, Keying and other Finishing Works

S/No.	Project Description	Amount (Kshs.)	Category	Observation
	construction of 1 No. standard classroom to completion (Kshs.700,000)			
6	Kiplombe Secondary School Construction of new science Laboratory	3,000,000	Secondary School	Project incomplete. Implementation of the Project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include plumbing works and gas chamber. Contractor not on site
7	Kapkitet Primary School Completion of 6 roomed administration block- Roofing, plastering, painting, electrical works, ceiling, verandah, keying	1,500,000	Primary School	Project incomplete. Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The project had been roofed but the following areas were incomplete; Plastering, Ceiling, Keying, Painting, Flooring, Doors, Windows, Fascia Board and Paint Works.
8	Kabiyet Primary School Completion of 5 roomed administration block- roofing, plastering, doors, windows, fascia board, painting	1,700,000	Primary School	Project incomplete. Implementation of the Project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per section 25(1) of NG CDF Act, 2015. The Project had been roofed but the following areas were incomplete; Plastering, Ceiling, Keying, Painting, Flooring, Doors, Windows, Fascia Board and Paint Works.
9	St. Patricks Day Secondary School Completion of 4 No. Storey Classroom- Plastering, Ceiling, Painting, Staircase,	3,000,000	Secondary School	Project incomplete. White Board has not been installed therefore the Project has not been put to use.

S/No.	Project Description	Amount (Kshs.)	Category	Observation
	Keying, Verandah etc. (Kshs.1,055,700) and construction of a new 40 students science laboratory (Kshs.1,944,300) upto roofing level			It was observed that the implementation of the Project was in phases although no document was produced for audit to show that the phases were well defined as required by Section 25(1) of NG CDF Act, 2015.
10	Toniok Girls High School Construction of new kitchen for the School	2,000,000	Secondary School	Project is complete and in use but not labelled hence the Project owner could not be identified.
11	NGCDF Office to commence the construction of a CDF Office that shall house the modern Constituency Library Facility, Constituency Offices, Modern Cyber, Uwezo Fund Offices, Huduma Office and other critical offices in the Constituency	4,000,000	NGCDF Office	Complete but not put to use. In addition, land ownership could not be established. The Project was co-funded by the Eldama Ravine NGCDF, Kenya National Library Services, Waitrose Foundation and Eldama Ravine Education Foundation. However, the terms of the co-funding were not availed for audit verification and therefore it was not possible to ascertain the extent of works paid under the Fund.
12	Kiptuno Primary School Completion of 5 roomed administration block; Plastering, Flooring, Doors, Windows, Keying, Painting and General Finishing Works	1,700,000	Primary School	Project is incomplete. Implementation of the Project was in phases (2016-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. The Project had been roofed but the following areas were incomplete; Plastering, Ceiling, Keying, Painting, Flooring, Doors, Windows and Paint Works. The Contractor was not on site.
	Kiptuno Day Secondary School Completion of Laboratory-Fixing worktops, Electrical Installations, Gas		Secondary School	Project is complete and in use but not labelled hence the Project owner could not be identified

S/No.	Project Description	Amount (Kshs.)	Category	Observation
	Chamber, Mechanical Works, Ceiling, Painting e.t.c			
13	Lalut Primary School Completion of 4 roomed administration block, roofing, windows, door, plastering ceiling	1,000,000	Primary School	Project is incomplete. Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. The Project had been roofed but the following areas were incomplete; Plastering, Ceiling, Keying, Painting, Flooring, Doors, Windows and Paint Works The Contractor was not on site.
14	Kewangoi primary school Completion of 2No each 80 bed dormitories- Plastering, ceiling, electrical and mechanical works, external keying, ablution bock and other finishing works	7,600,000	Primary School	One wing of the dormitory is complete whilst the other is incomplete. Implementation of the project was in phases (2014-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. The second wing of the dormitory had the following areas which were incomplete; septic tank, ablution block and other finishing works (taps, sinks, doors, Plumbing works) The Contractor was not on site.
15	Kipkuyang Secondary School. Completion of 40 students capacity science laboratory-electrical and mechanical works, worktops, floor tiles, offices and external works	1,000,000	Secondary School	Project is complete and in use but not labelled hence the Project owner could not be identified
16	Tiripkatoi Secondary School Construction of a 1 No. Standard Classroom to completion	700,000	Secondary School	Project is incomplete and at Lintel level.

S/No.	Project Description	Amount (Kshs.)	Category	Observation
17	Emngunguny Primary School Construction of a 1 No. standard classroom to completion	700,000	Primary School	Three classrooms have been constructed at a total cost of Kshs.1.9M from FY 2013-2014 to 2018-2019. They are complete and have been put to use. The fourth classroom has been funded at a cost of Kshs.700,000 but the works have not been started. The School has not been registered by the Ministry of Education and its land ownership could not be established hence likely loss of Public Funds of Kshs.2.6m
18	Timboroa Chief's Office Completion of 1No 4 roomed Chief's office - Plastering, Electrical Installations, Ceiling, Painting, Fixtures and Fittings	1,700,000	Security	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. Contract of Agreement was not made available for review to ascertain the duration of the contract.
19	Moi Highland Secondary School Completion of Science laboratory-Mechanical Works, Electrical Works, Gas Piping, Tables and Chairs, Painting and Other Works	750,000	Secondary School	Project is complete and in use but not labelled hence the Project owner could not be identified.
20	Bakhita Secondary School Completion of 300 Student Capacity Dining Hall and Kitchen-Walling, Floor Works, Plastering, Electrical installations, mechanical Works, Painting, Keying, Fascia Boards and Other Finishing Works	3,200,000	Secondary School	Project is incomplete. The project was co-funded by the community and Eldama Ravine NGCDF and a document showing the terms of co-funding was not availed for audit verification. It was therefore not possible to ascertain the extent of works that were to be paid by the Eldama Ravine NGCDF. In addition, the following works had not been undertaken; Walling,

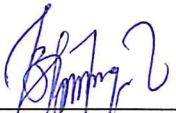
S/No.	Project Description	Amount (Kshs.)	Category	Observation
				Plastering, Electrical Installations, Mechanical Works, Painting, Keying, Fascia Boards, Windows, Doors, Flooring, Other Finishing Works. The Kitchen was at Lintel Level. The Contractor was not on site.
21	Benonin Day Secondary School Completion of one storey 14 roomed administration block- plastering walls, cementing floor, fixtures and fittings, keying, painting, veranda, windows glasses, ceiling, electrical and mechanical works	6,500,000	Secondary School	Project is incomplete. Implementation of the Project was in phases (2013-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. The Project had been roofed but the following areas were incomplete; plastering walls, cementing floor, fixtures and fittings, keying, painting, verandah, window glasses, ceiling, electrical and mechanical works. The Contractor was not on site.
22	Eldama Ravine Day and Boarding Primary School Completion of 96 bed capacity boy's dormitory- Plastering walls, cementing floor, ceiling, electrical installations, ablution block, keying and other finishing works	3,850,000	Primary School	Project is incomplete. Implementation of the Project was in phases (2016-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NGCDF Act, 2015. The Project had been roofed but the following areas were incomplete; ablution block, septic tank, keying, painting and other finishing works. The Contractor was not on site.
	Total	27,000,000		


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

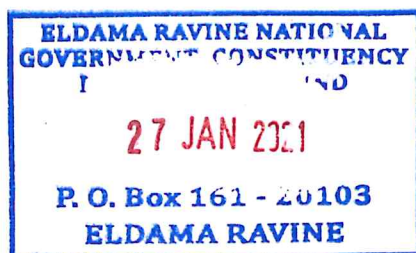
VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020	2018-2019
RECEIPTS			
Transfers from NGCDF board-AIEs' Received	1	68,000,000	161,227,665
Other Receipts	3	13,000	87,000
TOTAL RECEIPTS		68,013,000	161,314,665
PAYMENTS			
Compensation of Employees	4	2,926,796	2,721,455
Use of Goods and Services	5	9,444,129	10,951,185
Transfers to Other Government Units	6	49,924,500	53,179,852
Other Grants and Transfers	7	30,452,524	37,311,478
Acquisition of Assets	8	4,260,500	25,463,744
Other Payments	9	310,560	1,782,398
TOTAL PAYMENTS		97,319,009	131,410,112
SURPLUS/DEFICIT		(29,306,009)	29,904,553

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Eldama Ravine Constituency financial statements were approved on 27/1/2021 2021 and signed by:


 Fund Account Manager
 Name: Geoffrey Koech


 National Sub-County Accountant
 Name: Solomon Kiratu
 ICPAK Member Number: 12540




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

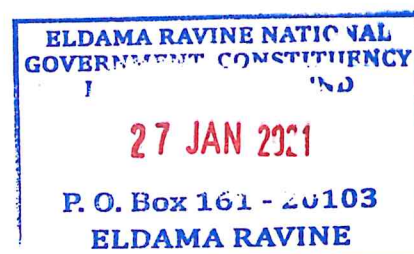
VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	730,979	30,036,988
Total Cash and Cash Equivalents		730,979	30,036,988
Accounts Receivables-Outstanding Imprest	11	-	-
TOTAL FINANCIAL ASSETS		730,979	30,036,988
FINANCIAL LIABILITIES			
Accounts Payable-Deposits and Retentions			
NET FINANCIAL ASSETS		730,979	30,036,988
REPRESENTED BY:			
Fund Balance b/fwd 1st July 2019	13	30,036,988	132,435
Surplus/Deficit for the year		(29,306,009)	29,904,553
Prior Year Adjustments	14	-	-
NET FINANCIAL POSITION		730,979	30,036,988

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Eldama Ravine Constituency financial statements were approved on 27/1/2021 2021 and signed by:


 Fund Account Manager
 Name: Geoffrey Koech


 National Sub-County Accountant
 Name: Solomon Kiratu
 ICPAK Member Number: 12540

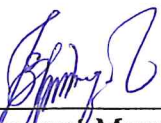


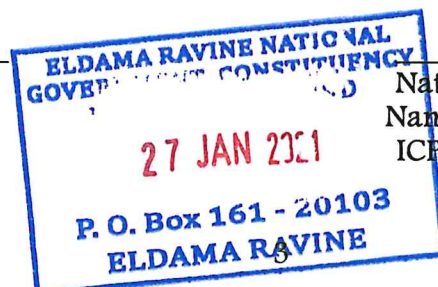
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020


VIII. STATEMENT OF CASHFLOW

CASHFLOW FROM OPERATING ACTIVITIES			
Receipts for Operating Income		2019-2020	2018-2019
Transfers from NGCDF Board	1	68,000,000	161,227,665
Other Receipts	3	13,000	87,000
Total		68,013,000	161,314,665
Payments for Operating Expenses			
Compensation of Employees	4	2,926,796	2,721,455
Use of Goods and Services	5	9,444,129	9,766,180
Transfers to Other Government Units	6	49,924,500	53,179,852
Other Grants and Transfers	7	30,452,524	38,496,483
Other Payments	8	310,560	1,782,398
Total		93,058,509	105,946,368
Adjusted for:			
Adjustments during the year (Outstanding Imprests Surrendered)	14	-	-
Net Cash flow from Operating Activities		(25,045,509)	55,368,297
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets		-	-
Acquisition of Assets	10	4,260,500	25,463,744
Net cash flows from Investing Activities		(4,260,500)	(25,463,744)
NET INCREASE IN CASH AND CASH EQUIVALENT		(29,306,009)	29,904,553
Cash and cash equivalent at BEGINNING of the year	15	30,036,988	132,435
Cash and cash equivalent at END of the year	16	730,979	30,036,988

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Eldama Ravine Constituency financial statements were approved on 27/1/2021 2021 and signed by:


Fund Account Manager
Name: Geoffrey Koech




National Sub-County Accountant
Name: Solomon Kiratu
ICPAK Member Number: 12540

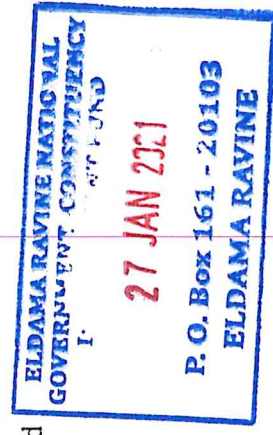
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,454,724	32,634,682	170,089,406	97,306,009	72,783,396	57
Other Receipts		13,000	13,000	13,000	-	
TOTAL RECEIPTS	137,454,724	32,647,682	170,102,406	97,319,009	72,783,396	
PAYMENTS						
Compensation of Employees	3,547,283	-	3,547,283	2,926,796	620,487	83
Use of goods and services	8,823,642	-	8,823,642	9,444,129	(620,487)	107
Transfers to Other Government Units	67,139,093	20,105,107	87,244,201	49,924,500	37,319,701	57
Other grants and transfers	47,661,017	8,804,202	56,465,219	30,452,524	26,012,695	54
Acquisition of Assets	8,083,689	-	8,083,689	4,260,500	3,823,189	53
Other Payments	2,200,000	3,725,372	5,925,372	310,560	5,614,812	5
Unallocated Fund (AIA)	NIL	13,000	13,000	NIL	13,000	
	137,454,724	32,647,682	170,102,406	97,319,009	72,783,396	57

- The overall budget utilization during the financial year 2019/2020 stood at 57% and this was achieved due to delayed disbursement of funds from the NGCDFB.
- A total of Kshs 68,000,000 was only received during the FY 2019/2020 and was disbursed to respective projects. The AIA collected from sale of tenders during the year was Kshs 13,000.
- The overall budget utilization for grants and other transfers stands at 54% and this was occasioned by disbursement of bursary, emergency among other Sectoral projects.







Vertical text or markings along the right edge of the page, possibly bleed-through or a margin.


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

4. The overall percentage of utilization for transfers to other government units was 57%. These encompass disbursements to projects in primary, secondary and tertiary institutions.
5. Adjustments indicated above relate to the funds brought forward from FY 2018/2019 of Kshs 32,634,682 and there were no unutilized funds received during the year.
6. The total outstanding funding that was not received as at the close of the financial year 2019/2020 relating to the same fiscal year was Kshs 69,454,724.
8. The purchase of office equipment of Kshs 260,500 was funded through the administration vote and has been captured as an acquisition of asset.

The NGCDF-Eldama Ravine Constituency financial statements were approved on 27/1/ 2021 and signed by:



Fund Account Manager
Name: Geoffrey Koech



Sub-County Accountant
Name: Solomon Kiratu
ICPAK Member Number: 12540

**ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY**
27 JAN 2021
**P. O. Box 161 - 20103
ELDAMA RAVINE**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,547,283	-	3,547,283	2,926,796	620,487
1.2 Committee allowances	2,500,000	-	2,500,000	2,500,000	-
1.3 Use of goods and services	1,939,500	-	1,939,500	1,939,500	-
Total (Kshs)	7,986,783	-	7,986,783	7,366,296	620,487
2.0 Monitoring and Evaluation					
2.1 Capacity building	1,113,642	-	1,113,642	1,113,642	-
2.2 Committee allowances	2,110,000	-	2,110,000	2,110,000	-
2.3 Use of goods and services	900,000	-	900,000	900,000	-
Total (Kshs)	4,123,642	-	4,123,642	4,123,642	-
3.0 Emergency					
3.1 Primary Schools	2,740,741	150,000	2,890,741	962,500	1,928,241
3.2 Secondary Schools	2,862,500	150,000	3,012,500	1,112,500	1,900,000
3.4 Security Projects	1,200,000	-	1,200,000	548,391	651,609
3.5 Other Emergency Projects	395,000	-	395,000	217,000	178,000
Total (Kshs)	7,198,241	300,000	7,498,241	2,840,391	4,657,850
4.0 Bursary and Social Security					
4.1 Special Schools	2,250,000	-	2,250,000	2,016,977	233,023
4.2 Secondary Schools	11,127,264	-	11,127,264	6,500,000	4,627,264
4.3 Tertiary Institutions	19,000,000	-	19,000,000	15,500,000	3,500,000
4.4 Social Security	1,986,417	-	1,986,417	1,758,511	227,906
Total (Kshs)	34,363,681	-	34,363,681	25,775,488	8,588,193
5.0 Sports					
5.1 Constituency Sports Activities	2,399,094	-	2,399,094	2,243,200	155,894

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY
 27 JAN 2021
 P. O. Box 161 - 20103
 ELDAMA RAVINE

5.0 Sports								
5.1 Constituency Sports Activities	2,399,094	-	2,399,094	2,243,200	155,894			
Total (Kshs)	2,399,094	-	2,399,094	2,243,200	155,894			
6.0 Environment								
6.1 Simotwet Special School	13,000	87,000	100,000	-	100,000			
6.2 St Patricks Day Secondary School	100,000	-	100,000	-	100,000			
6.3 Emkwen Primary School	100,000	-	100,000	-	100,000			
6.4 Maji Mazuri RC Girls Day Secondary School	100,000	-	100,000	-	100,000			
6.5 Lelgel Day Secondary School	100,000	-	100,000	-	100,000			
6.6 Kabimoi Mixed Day Secondary School	100,000	-	100,000	-	100,000			
6.7 Mary Keitany Shoe4 Africa Secondary School	100,000	-	100,000	-	100,000			
6.8 Kamngoech Day Secondary School	100,000	-	100,000	-	100,000			
6.9 Ngarie Primary School	100,000	-	100,000	-	100,000			
6.10 Kamelilo Primary School	100,000	-	100,000	-	100,000			
6.11 Metipso Primary School	60,000	-	60,000	-	60,000			
6.12 Uzalendo School	60,000	-	60,000	-	60,000			
6.13 Tebeswet Primary School	60,000	-	60,000	-	60,000			
6.14 Mochongoi Primary School	60,000	-	60,000	-	60,000			
6.15 Torongo Primary School	60,000	-	60,000	-	60,000			
6.16 Constituency Environment	-	3,054,202	3,054,202	-	3,054,202			
Total (Kshs)	1,213,000	3,141,202	4,354,202	-	4,354,202			
7.0 Electrification								
7.1 Constituency Electrification	1,500,000	-	1,500,000	-	1,500,000			
Total (Kshs)	1,500,000	-	1,500,000	-	1,500,000			
8.0 Primary Schools Projects								
8.1 Sagat Primary School	-	250,000	250,000	250,000	-			
8.2 Kibias Primary School	-	250,000	250,000	250,000	-			
8.3 Tamket Primary School	-	700,000	700,000	700,000	-			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

8.4 Sigowet Primary school	-	350,000	350,000	-	350,000	-	350,000
8.5 Chemususu primary School	-	400,000	400,000	-	400,000	-	400,000
8.6 Toniok Primary School	-	500,000	500,000	-	500,000	500,000	-
8.7 Kewangoi Primary School	1,700,000	1,900,000	3,600,000	1,900,000	1,900,000	1,900,000	1,700,000
8.8 Lalut Primary School	500,000	500,000	1,000,000	500,000	500,000	500,000	500,000
8.9 JK Moi Primary School Kaburwo	750,000	250,000	1,000,000	1,000,000	1,000,000	1,000,000	-
8.10 Cheraik Primary School	700,000	700,000	1,400,000	1,400,000	1,400,000	1,400,000	-
8.11 Emnyunguny Primary School	700,000	700,000	1,400,000	1,400,000	1,400,000	1,400,000	-
8.12 Emkwen Primary School	700,000	700,000	1,400,000	1,400,000	1,400,000	1,400,000	-
8.13 Kabor Primary School	900,000	-	900,000	-	900,000	-	900,000
8.14 Soibei Primary School	700,000	-	700,000	-	700,000	-	700,000
8.15 Kipkoriony Primary School	1,200,000	-	1,200,000	-	1,200,000	1,200,000	-
8.16 Eldama Ravine Day and Boarding Primary School	1,500,000	-	1,500,000	-	1,500,000	1,500,000	-
8.17 Kiptuno Primary School	700,000	-	700,000	-	700,000	700,000	-
8.18 Seguton Primary School	200,000	-	200,000	-	200,000	-	200,000
9.19 Poror Primary School	200,000	-	200,000	-	200,000	200,000	-
8.20 Cheptilik Primary school	700,000	-	700,000	-	700,000	700,000	-
8.21 Saos Primary School	750,000	-	750,000	-	750,000	-	750,000
8.22 Kapkitet Primary School	700,000	-	700,000	-	700,000	700,000	-
8.23 Kabiyyet Primary School	900,000	800,000	1,700,000	1,700,000	1,700,000	1,700,000	-
8.24 Naitili Primary School	850,000	-	850,000	-	850,000	850,000	-
8.25 Tebeswet Primary School	700,000	-	700,000	-	700,000	-	700,000
8.26 Kibarassoi primary school	700,000	-	700,000	-	700,000	700,000	-
8.27 Lebolos Primary School	250,000	-	250,000	-	250,000	-	250,000
8.28 Chepnep Primary School	700,000	-	700,000	-	700,000	700,000	-
8.29 Kapcholoi Primary School	1,400,000	-	1,400,000	-	1,400,000	-	1,400,000
8.30 Simotwet Special School	1,350,000	-	1,350,000	-	1,350,000	-	1,350,000
8.31 Kirima Primary School	700,000	-	700,000	-	700,000	-	700,000
8.32 Kimamoi Primary School	700,000	-	700,000	-	700,000	-	700,000

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY

27 JAN 2021

161-20103

ELDAMA RAVINE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

8.33 Mochongi Primary School	700,000	-	700,000	700,000	-
8.34 Kokorwonin Primary School	700,000	-	700,000	700,000	-
8.35 Kaptim Primary School	700,000	-	700,000	-	700,000
8.36 St. Mary's Adama Primary School	700,000	-	700,000	-	700,000
8.37 Kirobon Primary School	700,000	-	700,000	-	700,000
8.38 Sabatia Forest boarding Primary School	700,000	-	700,000	-	700,000
8.39 Chemeswon Primary School	800,000	-	800,000	-	800,000
8.40 Koibatek Primary School	700,000	-	700,000	-	700,000
8.41 Kapsoit Primary School	700,000	-	700,000	700,000	-
8.42 Sinende Primary School	-	700,000	700,000	700,000	-
Total (Kshs)	27,250,000	7,200,000	34,450,000	21,050,000	14,900,000
9.0 Secondary Schools Projects					
9.1 Tinnet Day Secondary School	-	750,000	750,000	750,000	-
9.2 Toniok Girls High School		2,000,000	2,000,000	2,000,000	-
9.3 Kamngoech (Proposed) Day Secondary School	-	755,107	755,107	-	755,107
9.4 Mandina (Proposed) Day Secondary School	-	1,400,000	1,400,000	-	1,400,000
9.5 Moi Highlands Secondary School	-	750,000	750,000	750,000	-
9.6 Tiripkatoi Day Secondary School	700,000	1,400,000	2,100,000	700,000	1,400,000
9.6 Kabimoi Day Secondary School	2,800,000	700,000	3,500,000	3,500,000	-
9.7 Maji Mazuri RC Day Secondary School	2,000,000	700,000	2,700,000	2,000,000	700,000
9.8 Lebolos Day Secondary School	700,000	2,000,000	2,700,000	2,000,000	700,000
9.9 Kamelilo Day Secondary School	2,500,000	1,200,000	3,700,000	1,200,000	2,500,000
9.10 Bakhita Day Secondary School	1,200,000	2,000,000	3,200,000	2,000,000	1,200,000
9.11 Kipkuyang Secondary School	1,000,000	-	1,000,000	-	1,000,000
9.12 Tolmo Secondary School	1,200,000	-	1,200,000	-	1,200,000

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY
27 JAN 2021
P. O. Box 161 - 20103
ELDAMA RAVINE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

9.13 Sagat Secondary School	700,000	-	700,000		700,000
9.14 Benonin Secondary School	1,500,000	-	1,500,000	1,500,000	-
9.15 Sabatia Secondary School	1,500,000	-	1,500,000		1,500,000
9.16 Saos Secondary School	350,000	-	350,000		350,000
9.17 Kiptuno Day Secondary	1,950,000	-	1,950,000	1,950,000	-
9.18 Sinonin Day Secondary school	1,450,000	-	1,450,000		1,450,000
9.19 Arama Secondary School	1,800,000	-	1,800,000	1,800,000	-
9.20 Mary Keitany Shoe4 Africa Secondary School	1,200,000	-	1,200,000		1,200,000
9.21 Kapcholo Secondary School	350,000	-	350,000		350,000
9.22 Lelgel Day Secondary School	700,000	-	700,000	700,000	-
9.23 Kipkoriony Day Secondary School	700,000	-	700,000	700,000	-
9.24 Kamura Day Secondary School	2,250,000	-	2,250,000		2,250,000
9.25 Timboroa Secondary School	1,300,000	-	1,300,000		1,300,000
9.26 Kiplombe Secondary School	1,300,000	3,000,000	4,300,000	3,000,000	1,300,000
9.27 Muserechi Secondary School	400,000	-	400,000		400,000
9.28 Solian Girls High School	6,000,000	-	6,000,000		6,000,000
9.29 St.Patrick's Day Secondary School	3,000,000	4,000,000	7,000,000	4,000,000	3,000,000
Total (Kshs)	38,550,000	12,905,107	51,455,107	28,550,000	27,655,107
9.0 Tertiary Institutions Projects					
9.1 Eldama Ravine Technical and Vocational College	1,339,093	-	1,339,093	1,039,352	299,741
Total (Kshs)	1,339,093	-	1,339,093	1,039,352	299,741
10.0 Security Projects					
10.1 Gatarakwa Police Post	-	250,000	250,000	250,000	-
10.2 Kaburwo Primary School Security Road	-	600,000	600,000	-	600,000
10.3 Mumberes AP Camp	-	1,000,000	1,000,000	-	1,000,000

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
P.O. BOX 151 - 20103
ELDAMA RAVINE
27 JAN 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

10.4 Umoja Lelechwa Community Security Road	-	400,000	400,000	400,000	-
10.5 Lembus Chemorgong Chiefs Office	-	500,000	500,000	-	500,000
10.6 Kibias Chepterwo Security Road	-	300,000	300,000	-	300,000
10.7 Lembus Central Chiefs Office	500,000	1,200,000	1,700,000	-	1,700,000
10.8 Timboroa Chiefs Office	500,000	1,200,000	1,700,000	-	1,700,000
10.9 Torongo Police Post	800,000	-	800,000	-	800,000
10.10 Eldama Ravine Police Station	600,000	-	600,000	597,980	2,020
Total (Kshs)	2,400,000	5,450,000	7,850,000	1,247,980	6,602,020
11.0 Acquisition of assets					
11.1 Construction of NGCDF Office	8,083,689	-	8,083,689	4,000,000	4,083,689
1.4 Acquisition of assets	260,500	-	260,500	260,500	-
Total (Kshs)	8,344,189	-	8,344,189	4,260,500	4,083,689
12.0 Others					
12.1 Strategic Plan	700,000	217,602	917,602	310,560	607,042
12.2 Innovation Hub	-	3,507,771	3,507,771	-	3,507,771
Total (Kshs)	700,000	3,725,373	4,425,373	310,560	4,114,813
Grand Total (Kshs)	137,367,724	32,721,682	170,089,406	98,816,409	77,522,997



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

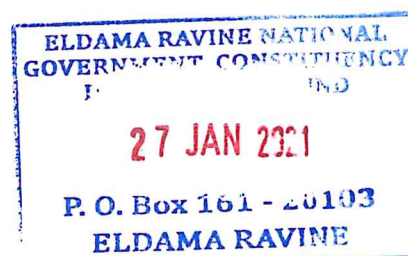
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

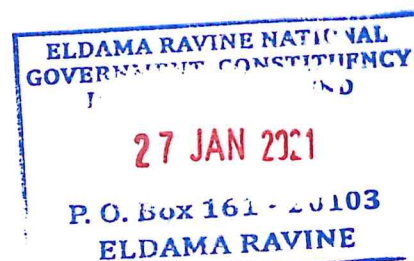
Use of Goods and Services

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

Acquisition of Fixed Assets

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

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

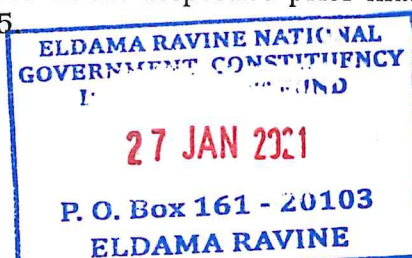
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

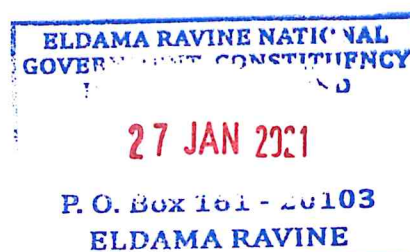
14. Errors

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

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

15. Related Party Transactions

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



1000000

1000000

1000000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES	1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2019-2020	2018-2019
	Normal Allocation		Kshs	Kshs
	10.11.2019	B047394	4,000,000	
	14.12.2019	B041263	20,000,000	
	14.02.2020	B047683	7,000,000	
	14.02.2020	B047875	9,000,000	
	09.04.2020	B104267	9,000,000	
	28.05.2020	B049252	19,000,000	
	24.07.2018	B005099		52,836,790
	18.12.2018	B030141		10,000,000
	19.02.2019	B030372		20,000,000
	25.02.2019	B006315		6,000,000
	18.03.2019	A699033		11,000,000
	21.03.2019	B042726		7,000,000
	24.06.2019	B041007		54,390,876
	TOTAL		68,000,000	161,227,665

1400000	3. OTHER RECEIPTS			
	Description		2019/2020	2018/2019
			Kshs	Kshs
1420601	Sale of tender documents		13,000	87,000
	Total		13,000	87,000

2110000	4. COMPENSATION OF EMPLOYEES			
	Description		2019/2020	2018-2019
			Kshs	Kshs
2110201	Basic wages of contractual employees		2,836,296	2,624,155
2110202	Basic wages of casual labour		78,500	84,500
2120101	Employer contribution to NSSF		12,000	12,800

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

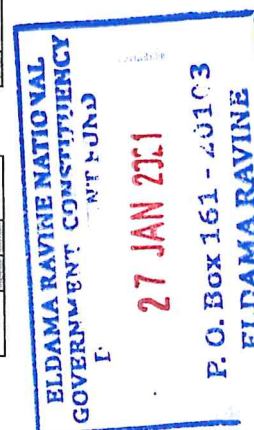
**Reports and Financial Statements
For the year ended June 30, 2020**

	Total		2,926,796	2,721,455
--	--------------	--	------------------	------------------

2200000	5. USE OF GOODS AND SERVICES			
	Description		2019-2020	2018-2019
			Kshs	Kshs
2210100	Utilities, supplies and services		-	40,000
2210104	Office rent		-	640,320
2210200	Communication, supplies and services		168,000	150,000
2210300	Domestic travel and subsistence		281,000	228,500
2210700	Training expenses		1,112,000	1,155,000
2210800	Hospitality supplies and services		198,000	172,900
2210802	Other committee expenses		1,770,000	2,347,802
2210809	Committee allowance		3,262,445	4,670,929
2211100	Office and general supplies and services		599,255	496,634
2211200	Fuel, oil & lubricants		280,000	-
2211300	Other operating expenses		1,744,929	1,049,100
2220200	Routine maintenance – other assets		28,500	-
	Total		9,444,129	10,951,185

2630200	6. TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2019-2020	2018-2019
			Kshs	Kshs
2630204	Transfers to Primary Schools		21,050,000	26,200,000
2630205	Transfers to Secondary Schools		28,874,500	25,940,500
2630206	Transfers to Tertiary institutions		-	1,039,352
	Total		49,924,500	53,179,852

2640000	7. OTHER GRANTS AND OTHER PAYMENTS			
	Description		2019-2020	2018-2019
			Kshs	Kshs
2640101	Bursary -Secondary		11,476,000	10,731,227.00





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

2640000 7. OTHER GRANTS AND OTHER PAYMENTS				
	Description		2019-2020	2018-2019
			Kshs	Kshs
2640101	Bursary -Secondary		11,476,000	10,731,227.00
2640102	Bursary -Tertiary		11,213,953	15,872,850.00
2640104	Bursary-Special schools		-	551,339.00
2640105	Mocks and CATs		100,000	100,000.00
2640504	Water		-	-
2640507	Security		1,247,980	1,247,000.00
2640508	Roads		-	-
2640509	Sports		2,243,200	1,959,638.20
2640510	Environment		1,331,000	-
2640200	Emergency Projects (specify)		2,840,391	6,849,424
	Total		30,452,524	37,311,478

3100000 8. ACQUISITION OF ASSETS				
	<u>Non Financial Assets</u>		2019-2020	2018-2019
			Kshs	Kshs
3110202	Construction of Buildings		4,000,000	19,330,744
3111001	Purchase of office furniture and fittings		260,500	683,000
3111002	Purchase of computers ,printers and other IT equipments		-	-
3110701	Purchase of Vehicles and other Transport Equipment		-	5,450,000
	Total		4,260,500	25,463,744

9. OTHER PAYMENTS				
			2019-2020	2018-2019
			Kshs	Kshs
2211310	Constituency Strategic Plan		310,560	1,782,398
2211311	Constituency Innovation Hubs		-	-
	Total		310,560	1,782,398

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

	<i>Equity Bank, Eldama Ravine Account No 1310299403791</i>		730,979	30,036,988
	Total		730,979	30,036,988

11. OUTSTANDING IMPRESTS				
	Name of Officer	Date Imprest Taken	Kshs	Kshs
	N/A	N/A	NIL	NIL
	Total	N/A	NIL	NIL

	Actual Cash Book Bank Balance		730,979	30,036,988
--	--------------------------------------	--	----------------	-------------------

13. BALANCES BROUGHT FORWARD				
			2019-2020	2018-2019
			Kshs	Kshs
			(1/7/2019)	(1/7/2018)
	Bank accounts		30,036,988	132,435
	Cash in hand		-	-
	Imprest		-	-
	Total		30,036,988	132,435
	<i>The above funds brought forward related to approved projects in FY 2018/2019 that were yet to be utilized and hence were brought forward to FY 2019/2020</i>			

15.3 UNUTILIZED FUNDS (See Annex 3)				
			2019-2020	2018-2019
			Kshs	Kshs
	Compensation of Employees		620,487	-
	Use of goods and services		-	-
	Amounts due to other Government entities		33,489,093	20,105,107
	Amounts due to other grants and other transfers		19,487,472	8,804,202
	Others Payments		2,107,038	3,725,372
	Acquisition of Asset		4,083,689	

ELDAMA RAVINE NATIONAL
 GOVERNMENT CONSTITUENCY
 1
27 JAN 2021
 P. O. Box 161 - 40103

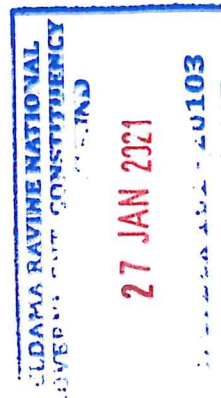
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

	Amounts due to other Government entities		33,489,093	20,105,107
	Amounts due to other grants and other transfers		19,487,472	8,804,202
	Others Payments		2,107,038	3,725,372
	Acquisition of Asset		4,083,689	
		Total (Kshs)	59,778,779	32,634,682
15.4: PMC account balances (See Annex 5)				
			2019-2020	2018-2019
			Kshs	Kshs
	PMC Account Balances		8,505,104	9,882,816
	Total (Kshs)		8,505,104	9,882,816

Annex 3: UNUTILIZED FUNDS				
			2019-2020	2018-2019
			Kshs	Kshs
	Name	Brief transaction description	Oustanding Balance 2019/2020	Oustanding Balance 2018/2019
	Compensation of Employees		620,487	-
	Use of goods and services		-	-
	Sub Total (Kshs)		620,487	-
	Amounts due to other Government entities		33,489,093	20,105,107
	Sub Total (Kshs)		33,489,093	20,105,107
	Amounts due to other grants and other transfers		19,487,472	8,804,202
	Sub Total (Kshs)		19,487,472	8,804,202
	Acquisition of Assets		4,083,689	-
	Sub Total (Kshs)		4,083,689	-
	Other payments		2,107,038	3,725,372
	Sub Total (Kshs)		2,107,038	3,725,372
	Grand Total		59,778,779	32,634,682



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
27 JAN 2021
P. O. Box 161 - 20103
ELDAMA RAVINE

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER					
Asset class	Historical Cost	Additions During the Year (Kshs)	Disposals During the Year (Kshs)	Total Cost	
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	
	2018/2019	2019-2020	-	2019-2020	
Transport equipment	4,749,000		-	4,749,000	
Office equipment, furniture and fittings	491,400	260,500	-	751,900	
ICT Equipment, Software and Other ICT Assets	168,900	-	-	168,900	
Total	5,409,300	260,500	-	5,669,800	

ANNEX 5: PROJECT BANK ACCOUNT BALANCES AS AT 30TH JUNE 2020					
NO	PROJECT NAME	BANK	ACCOUNT NO	BALANCE 30/6/2020 (KSHS)	BALANCE 30/6/2019 (KSHS)
1	BARINGO HIGH SCHOOL	EQUITY	1310299919619	86,671	86,671
2	BOITO PRIMARY SCHOOL	EQUITY	1310262518526	-61	12,002
3	CHEPTILILIK PRIMARY SCHOOL	EQUITY	1310261502582	426	476
4	ELDAMA RAVINE DAY AND BOARDING PRIMARY SCHOOL	EQUITY	1310272844258	34,108	7,378
5	ELDAMA RAVINE GIRLS SECONDARY SCHOOL	EQUITY	1310262120453	33,353	33,353
6	ELDAMA RAVINE LIBRARY/OFFICES PROJECT	EQUITY	1310263325454	1,386,473	100,261
7	ELDAMA RAVINE TECHNICAL AND VOCATIONAL COLLEGE	EQUITY	1310276606399	3,185,760	1,545,549
8	EMKWEN PRIMARY SCHOOL	EQUITY	1310262666843	167,735	100,261
9	EMNG'UNGUNY PRIMARY SCHOOL	EQUITY	1310262468421	1,761	1,041
10	ESAGERI ACC'S OFFICE	EQUITY	1310278844182	40	300,000
11	FOOTBALL KENYA FEDERATION KOIBATEK	EQUITY	1310199741477	36,635	90,955
12	GITHIORO PRIMARY SCHOOL	EQUITY	1310261451862	1,661	1,661
13	KABIYET PRIMARY SCHOOL	EQUITY	1310261564326	1,056	776
14	KAMNGOECH PRIMARY SCHOOL	EQUITY	1310268916243	290	290
15	KAMURA MIXED DAY SECONDARY SCHOOL	EQUITY	1310271843619	915	175,035
16	KAMURA PRIMARY SCHOOL	EQUITY	1310261491128	273	273
17	KANJULUL PRIMARY SCHOOL	EQUITY	1310299742776	26	28
18	KAPCHOLOI DAY SECONDARY SCHOOL	EQUITY	1310261615916	279	95
19	KAPSIGOT PRIMARY SCHOOL	EQUITY	1310261494146	7,132	324

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) **2021**

ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

P. O. Box 161 - 20103

ELDAMA RAVINE

20	KAPSOIT PRIMARY SCHOOL	EQUITY	1310261518158	92,115	1,645
21	KAPTIM PRIMARY SCHOOL	EQUITY	1310261443889	779	778
22	KENYA VOLLEYBALL FEDERATION KOIBATEK	EQUITY	1310199938804	2,123	2,123
23	KIBARASSOI PRIMARY SCHOOL	EQUITY	1310261629245	701	700
24	KIMAMOI PRIMARY SCHOOL	EQUITY	1310262553118	15	323,965
25	KIPKORIONY DAY SECONDARY SCHOOL	EQUITY	1310276396957	61,012	2,062
26	KIPLOMBE SECONDARY SCHOOL	EQUITY	1310262170470	184,712	856
27	KIPTUNO SECONDARY SCHOOL	EQUITY	1310272024270	735,440	380
28	KIRIMA PRIMARY SCHOOL	EQUITY	1310262041772	1,165	1,165
29	KIROBON PRIMARY SCHOOL	EQUITY	1310262467525	3,055	3,295
30	KOIBATEK PRIMARY SCHOOL	EQUITY	1310261544562	1,628	1,200,337
31	KOKWOMOI PRIMARY SCHOOL	EQUITY	1310268896197	230	230
32	LEBOLOS SECONDARY SCHOOL	EQUITY	1310298376674	850	77
33	LELGEL DAY SECONDARY SCHOOL	EQUITY	1310276861801	99,860	40
34	MAJI MAZURI FOOTBALL CLUB	EQUITY	1310173209776	418	46,577
35	MAJI MAZURI FOREST PRIMARY SCHOOL	EQUITY	1310261502751	48	47
36	MAJI MAZURI GIRLS SECONDARY SCHOOL	EQUITY	1310298335589	38,115	38,115
37	MAJI MAZURI MIXED DAY SECONDARY SCHOOL	EQUITY	1310299444374	11,083	11,262
38	MAJI MAZURI MIXED SECONDARY SCHOOL	EQUITY	1310299444374	11,083	11,262
39	MAJI MAZURI RC GIRLS DAY SECONDARY SCHOOL	EQUITY	1310277384800	760	760
40	MARY KEITANY SHOE4 AFRICA DAY SECONDARY SCHOOL	EQUITY	1310278609848	2,080	1,440
41	MORINGWO PRIMARY SCHOOL	EQUITY	1310276899379	520	520
42	MUMBERES FOOTBALL CLUB	EQUITY	1310178499761	1,128	1,127
43	MUMBERES PRIMARY SCHOOL	EQUITY	1310262170069	-384	382
44	MUSERECHI FOOTBALL CLUB	EQUITY	1310178564683	1,368	35,487
45	MUSERECHI PRIMARY SCHOOL	EQUITY	1310261522246	5,114	254,143
46	NAITILI PRIMARY SCHOOL	EQUITY	1310261489222	902	22
47	NYAKIO PRIMARY SCHOOL	EQUITY	1310261555552	1,003	600,443
48	ORAPYEMIT PRIMARY SCHOOL	EQUITY	1310261483122	1,324	1,323
49	ORINIE PRIMARY SCHOOL	EQUITY	1310278831206	20	20
50	POROR MOTE FOOTBALL CLUB	EQUITY	1310169912004	655	775
51	RAVINE SOCCER CENTER	EQUITY	1310178493133	948	107
52	SABATIA PRIMARY SCHOOL	EQUITY	1310262025372	117	0
53	SAGAT SECONDARY SCHOOL	EQUITY	1310299372610	-107.64	97
54	SINONIN SECONDARY SCHOOL	EQUITY	1310261460393	89,407	59,166
55	SOGONIN PRIMARY SCHOOL	EQUITY	1310261539092	976	976
56	SOIBEI PRIMARY SCHOOL	EQUITY	1310261458001	15	700,095
57	SOLIAN MIXED DAY SECONDARY SCHOOL	EQUITY	1310262453372	3,460	8,460

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) 2021
ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

P. O. Box 161 - 20103
ELDAMA RAVINE

58	SOYMINING DAY SECONDARY SCHOOL	EQUITY	1310263659579	101	101
59	SOYMINING PRIMARY SCHOOL	EQUITY	1310261410763	1,651	6,771
60	ST JOSEPH PRIMARY SCHOOL	EQUITY	1310277678047	20	20
61	ST MARYS BOITO SECONDARY SCHOOL	EQUITY	1310261473348	27,334	27,334
62	ST PATRICKS SHIMONI PRIMARY SCHOOL	EQUITY	1310263667921	244	8,364
63	TAMBARAS PRIMARY SCHOOL	EQUITY	1310262506692	2,630	300,000
64	TAMKET PRIMARY SCHOOL	EQUITY	1310261502198	284,620	530
65	TARIGO PRIMARY SCHOOL	EQUITY	1310266577766	560	560
66	TEBESWET PRIMARY SCHOOL	EQUITY	1310276193839	1,100	1,100
67	TINET SECONDARY SCHOOL	EQUITY	1310298188866	1,808	1,987
68	TIRIPKATOI DAY SECONDARY SCHOOL	EQUITY	1310278581841	801,280	18,460
69	TIRIPKATOI PRIMARY SCHOOL	EQUITY	1310261482983	911	911
70	TOLMO PRIMARY SCHOOL	EQUITY	1310261514438	1,733	1,732
71	TORONGO GIRLS SECONDARY SCHOOL	EQUITY	1310262072239	2,944	2,944
72	TORONGO PRIMARY SCHOOL	EQUITY	1310262402613	1,040	1,040
73	TUGUMOI KOIBATEK SECONDARY SCHOOL	EQUITY	1310260530621	1,185	1,185
74	TUGUMOI PRIMARY SCHOOL	EQUITY	1310261464606	3,395	3,394
75	TUGUMOI YOUTH POLYTECHNIC	EQUITY	1310261520801	76	96
76	UMOJA LELECHWA COMMUNITY SECURITY ROAD	EQUITY	1310168582752	86	206
77	BENONIN SECONDARY SCHOOL	KCB	1145068197	10,700	10,900
78	BHAKITA MIXED SECONDARY SCHOOL	KCB	1112826440	3,200	3,200
79	CHEMUSUSU PRIMARY SCHOOL	KCB	1109526687	0	421
80	CHERAIK PRIMARY SCHOOL	KCB	1121040276	15,507	3,532
81	EQUATOR AP CAMP	KCB	1170667376	813	780
82	EQUATOR PRIMARY SCHOOL	KCB	1113888873	2,789	2,989
83	IGURE PRIMARY SCHOOL	KCB	1112896910	671	1,171
84	KABOR PRIMARY SCHOOL	KCB	1136434194	929	929
85	KAMASABA PRIMARY SCHOOL	KCB	1125988592	2,695	2,821
86	KAMELILO DAY SECONDARY SCHOOL	KCB	1113156449	584,104	3,380
87	KAPCHOLOI PRIMARY SCHOOL	KCB	1112146989	3,682	954,384
88	KAPKITET PRIMARY SCHOOL	KCB	1128472341	204,464	804,590
89	KEWANGOI PRIMARY SCHOOL	KCB	1112926798	1,665	2,165
90	KIPKABER PRIMARY SCHOOL	KCB	1109377665	482	608
91	KIPKORIONY PRIMARY SCHOOL	KCB	1121746128	1,231	1,357
92	KIPTUNO PRIMARY SCHOOL	KCB	1126149225	2,119	2,245
93	KOKORWONIN PRIMARY SCHOOL	KCB	1109526687	0	421
94	LALUT PRIMARY SCHOOL	KCB	1109625820	56,439	2,889
95	MOI HIGHLAND MIXED HIGH SCHOOL	KCB	1119056160	5,223	675



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

96	MUMBERES GIRLS HIGH SCHOOL	KCB	1117394492	3,623	3,623
97	MUSERECHI DAY SECONDARY SCHOOL	KCB	1119436850	910	910
98	MWACHON PRIMARY SCHOOL	KCB	1130042537	475	475
99	NAKURTAKWEI PRIMARY SCHOOL	KCB	1112296786	1,001	1,201
100	NGARIE PRIMARY SCHOOL	KCB	1109592817	0	475
101	POROR HIGH SCHOOL	KCB	205750090	780	780
102	POROR PRIMARY SCHOOL	KCB	1132457467	0	0
103	SABATIA SECONDARY SCHOOL	KCB	1138669849	3,025	3,025
104	SAOS HIGH SCHOOL	KCB	1119517745	15,735	15,861
105	SAOS PRIMARY SCHOOL	KCB	1132303885	775	251,901
106	SEGUTON PRIMARY SCHOOL	KCB	1130350622	1,341	1,841
107	SIGORO PRIMARY SCHOOL	KCB	1112735577	719	719
108	SIMOTWET DAY SECONDARY SCHOOL	KCB	1137027533	9,381	1,400,750
109	SINENDE PRIMARY SCHOOL	KCB	1116386763	369	1,550
110	SOLIAN GIRLS HIGH SCHOOL	KCB	1117601544	1,284	1,784
111	SOLIAN PRIMARY SCHOOL	KCB	1126355631	890	890
112	ST MARYS ANDAMA PRIMARY SCHOOL	KCB	1137203358	2,511	219,437
113	TIMBOROA SECONDARY SCHOOL	KCB	1105023648	3,822	14,192
114	TOLMO SECONDARY SCHOOL	KCB	1116668289	3,006	3,506
115	TONIOK GIRLS HIGH SCHOOL	KCB	205780239	124,903	14,140
116	TULWOMOI PRIMARY SCHOOL	KCB	105117429	2,749	2,875
GRAND TOTAL IN PMC ACCOUNTS AS AT 30TH JUNE 2020				8,505,104	9,882,816

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
27 JAN 2021
P. O. Box 101 - 10103
ELDAMA RAVINE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

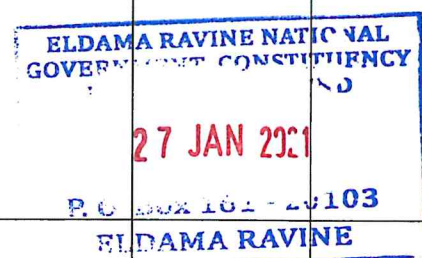
Reports and Financial Statements

For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SR/ELDA MA RAVIN E CDF/7	Note 3 to the financial statements for the year ended 30 June 2019 reflects Other Receipts of Kshs. 87,000. However, this figure was not supported by a schedule. Consequently, the accuracy and completeness of the receipts of Kshs. 87,000 for the year ended 30 June 2019 could not be confirmed.	<i>We concur with the provisions of IPSAS 1.25 that Financial statements should present fairly the financial position, financial performance and cash flows of an entity and in this case Eldama Ravin NGCDF.</i> <i>Attached herewith is the ledger, miscellaneous receipts and other documents in support of the Appropriation in Aid (AIA) of Kshs 87,000 captured in the financial statement (See Annex 2)</i>	FAM	Resolved	N/A
	The comparative figures reflected in the financial statements differ with the audited financial statements balances for the year ended 30 June 2018 with a net balance of Kshs. 2,279,124.42	<i>Attached herewith is the corrected financial statement and specifically the PMC account balances breakdown for the FY 2017/2018 and financial year 2018/2019 showing the variances captured (See Annex 3)</i>	FAM	Resolved	N/A
	The statement of assets and liabilities as at 30 June 2019 reflects a bank balance of	<i>We take note of the provisions of Section 10.13.2 of the Government</i>	FAM	Resolved	N/A

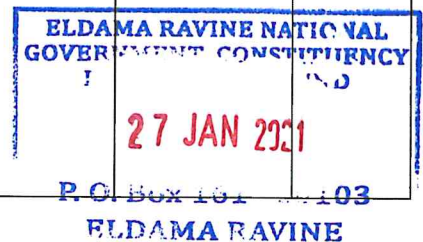


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020


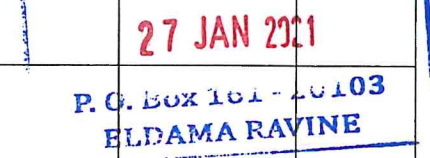
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.30,036,988.88. However, bank reconciliation statement presented for audit revealed payments in cashbook not in bank statement amounting to Kshs.23,281,474 out of which cheques amounting to Kshs.490,500 were stale and not reversed in the cash book as at the time of audit. No explanation has been given for failure to reverse the stale cheques in the cashbook. Consequently, the accuracy and completeness of bank balance of Kshs. 30,036,988.88 as at 30 June 2019 could not be confirmed.</p>	<p><i>Financial Regulations and Procedures which requires that outstanding items in the reconciliation statement be cleared when they become due and necessary adjustments made promptly in the cashbook.</i></p> <p><i>We wish to indicate that the outstanding stale cheques in the bank reconciliation statement have been cleared and attached herewith is the updated bank reconciliation statement and cash book extract reflecting the reversal and clearance (See Annex 4)</i></p>			
	<p>Note 12.3 to the financial statements for the year ended 30 June 2019 reflects unutilized funds totaling Kshs. 32,634,682. However, the figure was not supported with a schedule. In addition, the unutilized funds could not be supported by actual balances of funds held in a bank account preserved for the expenditure or reconciled to the bank balance of Kshs. 30,036,988 as required by Section 12 (7) of the National Government-Constituency Development Fund Act, 2015 which states that all</p>	<p><i>We wish to confirm that , pursuant to the provisions of the National Government- Constituencies Development Fund Act, 2015 which states that all unutilized funds shall remain in the Constituency account , the funds remained in the Eldama ravine NGCDF account No 1310299403791 held at Equity Bank Eldama Ravine as at the close of business on 30th June 2019 as evidenced by the</i></p>	FAM	Resolved	N/A





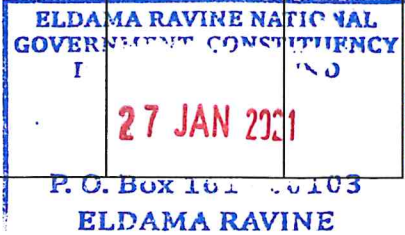
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	unutilized funds shall remain in the Constituency Account. In the circumstances, the reported unutilized balance is not fairly stated	<i>bank certificate herein attached.</i> <i>Further, we hereby attach the schedule of unutilized funds as at the close of business on 30th June 2019 in support of the budget items unutilized. (See Annex 5)</i>			
	Note 15.4 to the financial statements for the year ended 30 June 2019 reflects PMC Account balances of Kshs. 9,882,816. However, the reported figure was not supported by Annex 5 as per the reporting template neither was a schedule nor certificates of bank balances presented in support of the reported figure. In the circumstances, it was not possible to confirm the accuracy and completeness of PMC Account balance of Kshs. 9,882,816 for the year ended 30 June 2019.	<i>Attached herewith therefore is the amended financial statement that reflects the required annex 5 of the Project Management Committee (PMC) balances.</i> <i>In addition, we hereby annex a schedule of all PMC account balances and a bank certificate in support of the PMC account balances as reported in the financial statement (See Annex 6)</i>	FAM	Resolved	N/A
	Examination of the Project GFS Code list (Approved Budget) for the financial year 2018/2019 revealed that projects totaling Kshs. 23,290,409 had not been implemented as at 30 June 2019, and no explanation was given for failure to implement them. Delayed	<i>It is true that as provided for in the NGCDF Act, 2015 (As amended in 2016) that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the</i>	FAM	Resolved	N/A


27 JAN 2021


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>implementation of projects denies the residents of the Constituency the intended benefits. Non-implementation of development projects affects delivery of goods and services to the public and the intended purpose of the project may not be realized. It also casts doubt on the effectiveness of the project monitoring and evaluation carried out by the Eldama Ravine Constituency Development Fund Committee (CDFC).</p>	<p><i>approval of the Board. business on 30th June 2019, we had a total of Kshs 32,634,682 as unutilized funds which were rolled over to the FY 2019/2020 due to delayed disbursement of funds by the NGCDF Board as well as the issuance of the requisite Authority to Incur Expenditure (AIE). The Committee has taken cognizance of the recommendation for full implementation of budget and hereby confirms that the said projects have received the allocated funds and the approved activities implemented in FY 2019/2020 as required. (See Annex 7)</i></p>			
	<p>The Eldama Ravine NGCDF incurred an over-expenditure on the following components as tabulated and no approval letters granting reallocations were made available for audit review.</p>	<p><i>We confirm that during the FY 2018/2019, the total allocation for Committee allowances, environment and bursary was Kshs 3,600,000, Kshs 1,090,409 and Kshs 20,516,977. Equally, during the year there were unutilized funds relating to the FY 2017/2018 that were brought forward and from the above, we wish to indicate that there was no over expenditure from the respective votes as the total</i></p>	FAM	Resolved	N/A



ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
27 JAN 2021
 P. O. Box 161 00103
ELDAMA RAVINE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>unutilized funds brought forward from FY 2017/2018 amounted to Kshs 9,053,027. Equally the administration vote as well as the monitoring and evaluation votes had balances for goods and services as well as capacity building amounted to Kshs 1,300,758 as shown in the schedule of unutilized funds.</i></p> <p><i>We further clarify that we provided footnotes to the financial statements in our appropriation which provided reasons for material differences between approved estimates and actual expenditures as and when they were observed. (See Annex 8)</i></p>			
	<p>Note 6 to the financial statements for the year ended 30 June 2019 reflects bursary payments disbursements to Secondary Schools, Special Schools and Tertiary Institutions of Kshs 27,155,416. It was however noted that the NGCDFC does not separate bursary payments for the three levels of allocation in the ledger and therefore it was difficult to confirm the actual</p>	<p><i>During the year under review our allocation to the bursary for secondary schools, tertiary institutions and special schools amounted to Kshs 5,500,000, Kshs 13,500,000 and Kshs 1,516,977 respectively. The funds were approved by the NGCDFC and disbursed to needy students in various institutions as required.</i></p>	FAM	Resolved	N/A

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY
27 JAN 2021
P. O. Box 161 - 20103
ELDAMA RAVINE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	disbursement for each category. In addition, acknowledgement letters in support of bursary disbursements of Kshs 27,255,416 were not presented for audit verification. In the circumstances, it was not possible to confirm the validity of the expenditure of Kshs.27,255,416.	<p><i>We hereby take note of the recommendation for proper documentation for accountability of all bursaries disbursed to students and undertake to ensure compliance.</i></p> <p><i>Further attached herewith therefore is the list of beneficiaries, schedule of bursary acknowledgements and sample copies of acknowledgement receipts received in support of the disbursement of Kshs 27,255,416 above (See Annex 9)</i></p>			
	During the year under review, thirty-eight (38) projects with a total allocation of Kshs.52,332,624 were visited for verification in the month of January 2020 and the following status of affairs of the specific projects were observed. There is need for the t NGCDF to ensure that all projects are properly supervised and completed.	<p><i>We take note of the recommendations made and undertake to ensure compliance as relates the following:-</i></p> <p><i>a) Ensuring value for money in all NGCDF projects in the Constituency.</i></p> <p><i>b) The need to improve on workmanship for some projects in completion works.</i></p> <p><i>c) The need for effective technical input in project implementation.</i></p> <p><i>d) The requirement for issuance of certificates of completion for projects.</i></p>	FAM	Resolved	N/A

ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY
27 JAN 2021
P.O. Box 101
ELDAMA RAVINE

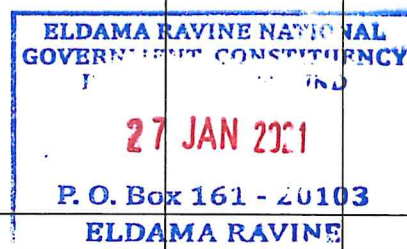


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>e) <i>The need to allocate adequate funds to complete a defined unit or phase of the project.</i></p> <p>f) <i>The requirement for effective branding and labelling of NGCDF projects in the Constituency.</i></p> <p>g) <i>The recommendation to ensure proper documentation in all NGCDF funded projects.</i></p> <p>h) <i>The recommendation to ensure all land ownership documents are perfected before any project is commenced.</i></p> <p><i>We equally take note of the observations made and specific recommendations for each of the 38 projects visited by your team and undertake to ensure the same are complied with accordingly.</i></p>			
	<p>The project implementation status report indicated that since inception of NGCDF of Eldama Ravine in 2013/2014, the management have funded 515 projects, whose total cost value is Kshs. 556,521,432.41 as shown in the table below. Included are 84 projects</p>	<p><i>The Committee has taken note of the recommendation for expeditious implementation of NGCDF funded projects in the Constituency as well as the need to use public resources in a way which</i></p>	FAM	Resolved	N/A



 ELDAMA RAVINE NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
 27 JAN 2021
 P. O. Box 161 - 20103
 ELDAMA RAVINE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
ELDAMA RAVINE CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	funded in the year 2018/2019 whose total value was Kshs. 109,040,875.52.	<i>is effective, efficient, economical and value for money is attained (See Annex 10)</i>			
	The financial statements of Eldama Ravine NG CDF for the year ended 30 June 2019 did not disclose Annex 4: Summary of Fixed Assets Register as required. However, a register of fixed Assets totaling Kshs. 51,043,556 was presented for audit verification. Included in the summary of fixed assets is Building - NG CDF office and library worth Kshs. 49,669,256 whose land ownership is still with Kenya National Library. It is not clear on what basis the building is treated as an Asset of Eldama Ravine NG CDF yet the owner of the land which the building has been constructed is Kenya National Library Services. In the circumstances, the completeness of the summary of fixed Asset of Kshs. 51,043,556 could not be confirmed.	<i>Attached herewith therefore is the corrected summary of Fixed Assets Register which omits the treatment of Eldama Ravine NGCDF Offices and library as an asset as the ownership is still with the Kenya National Library Service and not Eldama Ravine NGCDF as observed above (See Annex 11)</i>	FAM	Resolved	N/A

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
27 JAN 2021
P. O. Box 161 - 20103
ELDAMA RAVINE

