

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
ELDAMA RAVINE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017

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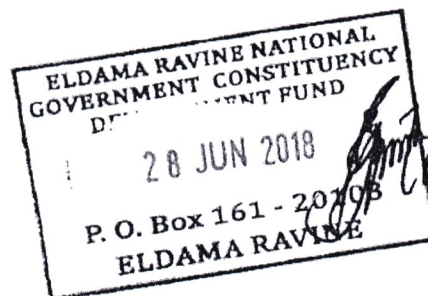
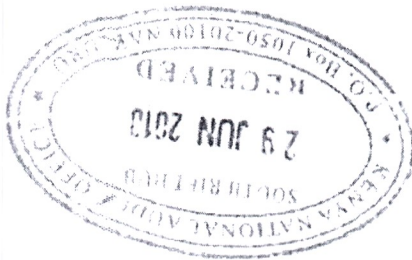



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
ELDAMA RAVINE CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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




28/6/2018

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAMA
RAVINE CONSTITUENCY

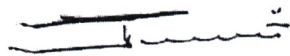
Reports and Financial Statements

For the year ended June 30, 2017

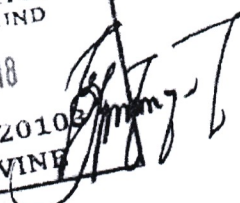
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28/6/2018

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
28 JUN 2018
P. O. Box 161 - 20105
ELDAMA RAVINE



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The *Eldama Ravine Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:


No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Geoffrey Koech
3.	Accountant	Walter Avihama
4.		

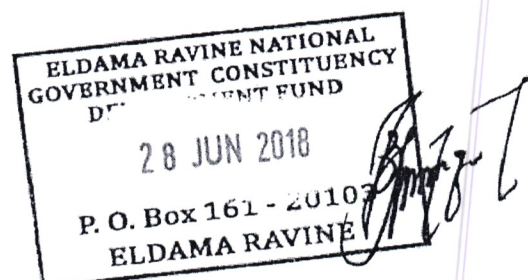
(d) Fiduciary Oversight Arrangements

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

(e) Eldama Ravine NG-CDF Headquarters

Eldama Ravine NG-CDF Office
Baringo Teachers SACCO Building
Eldama Ravine-Eldoret Road
P.O. Box 161-20103


28/6/2018



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

**Reports and Financial Statements
For the year ended June 30, 2017**

Eldama Ravine

Eldama Ravine NG-CDF Contacts

Telephone: (254) 712 990 222

E-mail: cdfeldamaravine@ngcdf.go.ke
gkoech@ngcdf.go.ke

(f) Eldama Ravine NG-CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

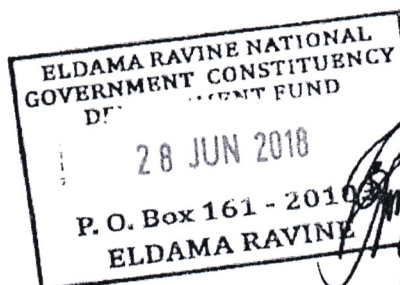
2. Equity Bank
Eldama Ravine Branch
P.O Box 75104-00200
Nairobi, Kenya
NG-CDFC Account Number: 1310299403791

(g) Independent Auditors

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

(h) 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- ELDAMA RAVINE CONSTITUENCY

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II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Eldama Ravine Constituency for the financial year ended 30th June 2017. During the year, the constituency was allocated Kshs 81,896,551.70 which was the same allocation to the other 290 Constituencies in the Country. Subsequently, the Eldama Ravine National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF (Amendment) Act 2016, allocated funds to various priority sectors. The total funds allocated to the Constituency during the FY 2016/2017 were duly received and disbursed to earmarked projects.

Sector Prioritization


During the year, a total of Kshs 30,850,000 was allocated as transfers to other Government Units which consist of primary schools, secondary schools and tertiary institutions compared to an allocation of Kshs 41,100,000 allocated during the FY 2015/2016. The Committee also allocated Kshs 28,275,862 towards other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency compared to an allocation of Kshs 32,481,426 33,900,259 in the FY 2015/2016. Other allocations during the FY 2016/2017 include Kshs 15,000,000 towards the NG-CDF library and offices and a total of Kshs 7,370,690 allocated towards administrative costs as well as the NGCDFC monitoring and evaluation programmes.

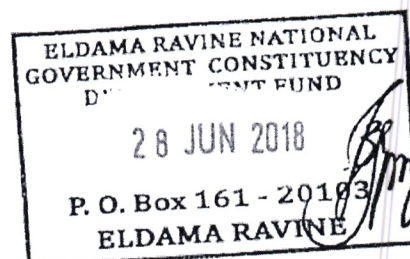
Analysis of Funding

An analysis of the sectoral funding priorities indicates that the leading sector in terms of funding during the year 2016/2017 was education at 64 percent compared to 58 percent during the FY 2015/2016. The average percentage of education which is the leading sector for the last 8 years is 56 percent. Education sector funding consists of funds allocated to primary, secondary and tertiary institutions as well as Bursary, Mocks and CATs. During the FY 2016/2017, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act and the requirements of the Annual Performance Contract 2016/2017. The disbursements saw the implementation of approved project activities across the Constituency. As at the close of the fiscal year on 30th June 2017, the funds due to projects was Kshs 971, 195 and the overall funds utilization and absorption rate stood at 99 percent. This is an impressive performance realized by the Committee during the year on funds absorption.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 18,600,000 as bursary to needy students in secondary, tertiary and special institutions and this benefitted a total of 2,172 students. Major physical facilities funded are infrastructure such as classrooms, laboratories, dormitories, kitchen, toilets, buying of desks and chairs and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Eldama Ravine NG-CDF Office that comprises a modern Constituency library and other related offices. The first phase of the project is 95 percent


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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

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complete whereas the second phase of the project is currently ongoing and at 70 percent completion.

Budgetary Appropriations

During the financial year 2016/2017, the overall budget utilization stood at 99 percent. This was achieved due to timely receipt and disbursement of funds to earmarked projects by the NGCDF Committee and as provided for in the Annual Performance Contract. The total allocation of 81,896,552 was received during the FY 2016/2017 and most of which were disbursed to respective projects. The overall budget utilization in most of the sectors is also above 93 percent which is an indication of satisfactory performance. Most of the funds that were outstanding at the beginning of the FY2016/2017 were also disbursed to respective projects as planned.


Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee has finalized its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall 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.

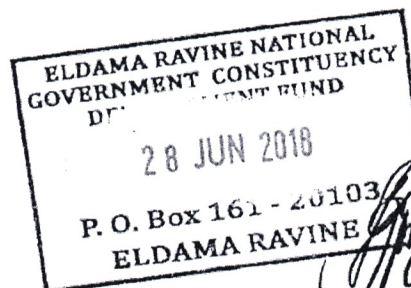
Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2016/2017. These encompass, poor record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2016/2017 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NHCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2017/2018.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2017/2018.


Joseph Ayabei
Chairman NG-CDFC

28/6/2018



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAMA RAVINE CONSTITUENCY

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For the year ended June 30, 2017

III. STATEMENT OF NG-CDF 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 NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 Eldama Ravine is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2015. 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 NG-CDF; (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 CDF; (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 Eldama Ravine accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2015, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Eldama Ravine further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

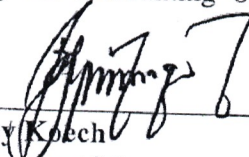
The Accounting Officer in charge of the Eldama Ravine confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF'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.

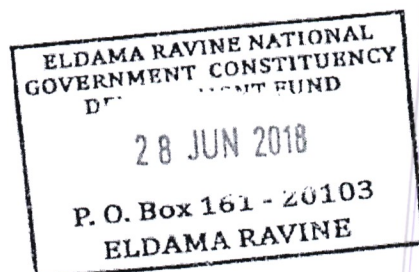
Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 20/8/2017.


Joseph Ayabe
Chairman NGCDFC

28/6/2018


Geoffrey Koech
Fund Account Manager



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ELDAMA RAVINE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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 6 to 26, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 and Section 11 of the National Government Constituencies Development Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Eldama Ravine Constituency as at June 30, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis).

In addition, as required by Article 229 (6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Non acknowledgement of Bursary

An expenditure of Kshs.30,520,016 was incurred on other grants and other payments. Out of this amount, an expenditure of Kshs.20,074,137 was incurred on bursary to Secondary Schools, tertiary institutions and Special Schools. However, only acknowledgement letters/receipts for Kshs.199,500 were produced for audit examination and therefore leaving a balance of Kshs.19,874,637 unaccounted for.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
Eldama Ravine Constituency for the year ended 30 June 2017*

In the circumstances, it was not possible to confirm the bursary reached the intended beneficiaries.

2. Unaccounted for Expenditure

An expenditure of Kshs.25,900,000 was incurred in respect to transfers to Secondary Schools during the period under review. However, expenditure returns made available for audit examination accounted for Kshs.11,000,000 leaving a balance of Kshs.14,900,000 unaccounted for.

Further, another expenditure of Kshs.545,290 was incurred on other payments during the year ended 30 June 2017. However, no payment vouchers in support of the expenditure were produced for audit examination.

In addition, an expenditure of Kshs.300,000 was incurred on procurement of fuel, oil and lubricants. However, detail orders, work tickets and fuel register were not maintained and it was therefore not possible to confirm delivery and consumption of fuel, oil and lubricants.

In the Circumstances, the propriety of the expenditure could not be confirmed

3. Lack of Risk Management Policy

During the period under review, the Eldama Ravine NG-CDFC did not have in place a customized Risk Management Policy as required by Treasury Circular No. 3/2009 of 23 February 2009 and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks such as:

- Assessing the likelihood or occurrence of risks.
- Estimating the significance of risks.
- Identifying business risks relevant to financial reporting objectives.
- Deciding about actions to address those risks.

No explanation was given for failure to have a risk management policy in place.

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 in accordance with ISSAI 30 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 Matters

Key audit matters are those that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS) and for such 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

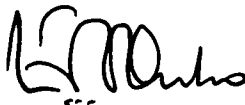
As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's 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 going concern 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 consolidated/ 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 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.

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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

13 August 2018

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016/2017	2015-2016
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,396,552	116,787,280
Other Receipts	3	11,000	12,000
TOTAL RECEIPTS		82,407,552	116,799,280
PAYMENTS			
Compensation of Employees	4	1,899,556	1,753,394
Use of Goods and Services	5	8,139,471	7,056,223
Transfers to Other Government Units	6	58,450,000	22,459,407
Other Grants and Transfers	7	30,520,016	37,595,022
Acquisition of Assets	8	15,000,000	25,000,000
Other Payments	9	545,290	852,800
TOTAL PAYMENTS		114,554,333	94,716,846
SURPLUS/DEFICIT		(32,146,781)	22,082,434

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Eldama Ravine NG-CDF financial statements were approved on 28/6/2018 2017 and signed by:


 Chairperson - NGCDFC 28/6/2018


 Fund Account Manager

ELDAMA RAVINE NATIONAL
 GOVERNMENT CONSTITUENCY
 DEVELOPMENT FUND
 28 JUN 2018
 P. O. Box 161 - 20103
 ELDAMA RAVINE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- ELDAMA RAVINE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

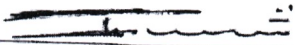
V. STATEMENT OF ASSETS

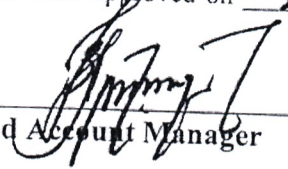
	Note	2016-2017	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	971,195	33,367,976
Outstanding Imprests	11	-	250,000
TOTAL FINANCIAL ASSETS		<u>971,195</u>	<u>33,617,976</u>

REPRESENTED BY:

Fund Balance b/fwd 1st July 2016	13	33,367,976	11,535,542
Surplus/Deficit for the year		(32,146,781)	22,082,434
Prior Year Adjustments	14	250,000	-
NET FINANCIAL POSITION		<u>971,195</u>	<u>33,617,976</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Eldama Ravine NG-CDF financial statements were approved on 30/8 2017 and signed by:


Chairman NG-CDF 28/6/2018


Fund Account Manager

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
28 JUN 2018
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Reports and Financial Statements

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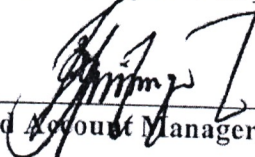
VI. STATEMENT OF CASHFLOW

CASHFLOW FROM OPERATING ACTIVITIES

Receipts for Operating Income		2016-2017	2015-2016
Transfers from CDF Board	1	82,396,552	116,787,280
Other Receipts	3	11,000	12,000
Total		82,407,552	116,799,280
Payments for Operating Expenses			
Compensation of Employees	4	1,899,556	1,753,394
Use of Goods and Services	5	8,139,471	7,056,223
Transfers to Other Government Units	6	58,450,000	22,459,407
Other Grants and Transfers	7	30,520,016	37,595,022
Other Payments	8	545,290	852,800
Total		99,554,333	69,716,846
Adjusted for:			
Adjustments during the year (Outstanding Imprests)	14	250,000	250,000
Net Cash flow from Operating Activities		(17,396,781)	46,832,434
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	15,000,000	25,000,000
Net cash flows from Investing Activities		15,000,000	25,000,000
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(32,396,781)	21,832,434
Cash and cash equivalent at BEGINNING of the year	15	33,367,976	11,535,542
Cash and cash equivalent at END of the year	16	971,195	33,367,976

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Eldama Ravine NG-CDF financial statements were approved on 30/6 2017 and signed by:


Chairman NG-CDFC 25/6/2018


Fund Account Manager

ELDAMA RAVINE NATIONAL
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	34,117,976	116,014,528	116,014,528	-	100
Other Receipts		11,000	11,000	11,000	-	
PAYMENTS						
Compensation of Employees	2,047,141	-	2,047,141	1,899,556	147,585	93
Use of goods and services	5,323,549	2,938,048	8,261,597	8,139,471	122,126	99
Transfers to Other Government Units	30,850,000	28,750,000	59,600,000	58,450,000	1,150,000	98
Other grants and transfers	28,275,862	2,282,728	30,558,590	30,520,016	38,574	100
Acquisition of Assets	15,000,000	-	15,000,000	15,000,000	-	100
Other Payments	400,000	147,200	547,200	545,290	1,910	100
TOTAL	81,896,552	34,117,976	116,014,528	114,554,333	1,460,195	99

Notes on Appropriation

1. The overall budget utilization during the financial year 2016/2017 stood at 99%. This was achieved due to timely receipt and disbursement of funds to earmarked projects by the NGCDF Committee and as provided for in the annual performance contract.
2. The total allocation of 81,896,552 was received during the FY 2016/2017 and most of which were disbursed to respective projects.
3. The overall budget utilization in most of the sectors is above 93% which is satisfactory.
4. Most of the funds that were outstanding at the beginning of the F2016/2017 were also disbursed to respective projects as planned.

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The ELDAMA RAVINE NG-CDF financial statements were approved on 30/8/ 2017 and signed by:


Chairman NGCDF


Fund Account Manager

ELDAMA RAVINE NATIONAL
GOVERNMENT CONSTITUENCY
D
28 JUN 2018
P. O. Box 161 - 20103
ELDAMA RAVINE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-ELDAMA
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VIII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *NG-CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *NG-CDF*.

2. Recognition of revenue and expenses


The *NG-CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *NG-CDF*. In addition, the *NG-CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *NG-CDF*.

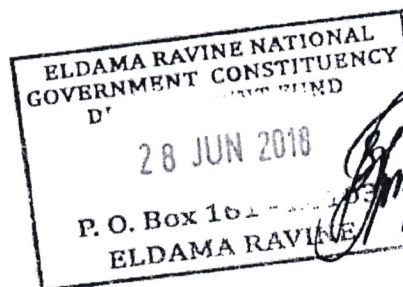
3. In-kind Contributions

In-kind contributions are donations that are made to the *NG-CDF* 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 *NG-CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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


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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-ELDAMA
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commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. 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 *NGCDF* 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.

6. Budget

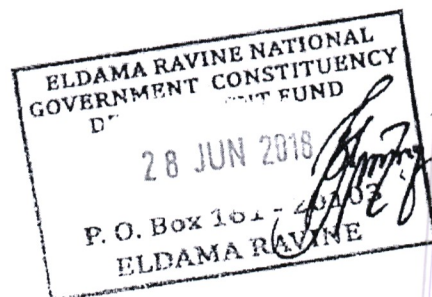
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NG-CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *NG-CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.


7. Comparative figures

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

8. 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 June 30, 2016.




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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-ELDAMA
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 For the year ended June 30, 2017 (Kshs)

IX. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		2016-2017	2015-2016
	Description			
		AIE No A829533 dated 13/10/2016	4,094,828	
		AIE No A839585 dated 17/11/2016	36,853,449	
		AIE No A855649 dated 22/02/2017	40,948,275	
		AIE No A825721 dated 26/01/2017	500,000	
1330407	Normal Allocation	AIE No A790817 dated 28/07/2015		14,500,000
		AIE No A724021 dated 02/11/2015		500,000
		AIE No A724178 dated 13/11/2015		30,000,000
		AIE No A724209 dated 23/11/2015		20,000,000
		AIE No A825721 dated 16/06/2016		51,787,280
	TOTAL		82,396,552	116,787,280
1400000	3 OTHER RECEIPTS			
	Description			
1420601	Sale of tender documents		11,000	12,000
	Total		11,000	12,000
2110000	4 COMPENSATION OF EMPLOYEES			
	Description			2015 - 2016
				Kshs
2110201	Basic wages of contractual employees		1,810,456	1,657,994
2110202	Basic wages of casual labor		79,500	85,000

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ELDAMA RAVINE NATIONAL
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For the year ended June 30, 2017 (Kshs)

2120101	Employer contribution to NSSF		9,600	10,400
	Total		1,899,556	1,753,394
2200000	5 USE OF GOODS AND SERVICES			
	Description			2015 - 2016
				Kshs
2210100	Utilities, supplies and services		20,000	37,920
2210104	Office rent		-	180,000
2210200	Communication, supplies and services		70,000	54,480
2210300	Domestic travel and subsistence		140,000	117,500
2210700	Training expenses		508,000	597,500
2210800	Hospitality supplies and services		297,720	248,980
2210802	Other committee expenses		1,665,000	1,371,586
2210809	Committee allowance		2,779,100	2,530,000
2211100	Office and general supplies and services		445,928	346,307
2211200	Fuel, oil & lubricants		300,000	600,000
2211300	Other operating expenses		1,788,923	901,950
2220200	Routine maintenance – other assets		124,800	70,000
	Total		8,139,471	7,056,223
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description			2015 - 2016
				Kshs
2630204	Transfers to Primary Schools		32,350,000	4,300,000
2630205	Transfers to Secondary Schools		25,900,000	6,000,000
2630206	Transfers to Tertiary institutions		200,000	10,000,000

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2630207	Transfers to Health institutions		-	2,159,407
	Total		58,450,000	22,459,407
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description			2015 - 2016
				Kshs
2640101	Bursary -Secondary		8,440,600	5,935,000
2640102	Bursary -Tertiary		10,075,500	8,766,000
2640104	Bursary-Special schools		1,558,037	739,000
2640105	Mocks and CATs		560,000	-
2640504	Water		2,300,000	14,400,000
2640507	Security		1,791,051	-
2640508	Roads		900,000	-
2640509	Sports		1,500,000	100,000
2640510	Environment		300,000	532,116
2640200	Emergency Projects (specify)		3,094,828	7,122,906
	Total		30,520,016	37,595,022
3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets			2015- 2016
				Kshs
3110202	Construction of Buildings		15,000,000	25,000,000
	Total		15,000,000	25,000,000
	9 OTHER PAYMENTS			
	Strategic Plan		545,290	852,800
	TOTAL		545,290	852,800
	10A: Bank Balances (Cash book Bank Balance)			
	Name of Bank, Account No. & currency	Account Number		2015-2016
				Kshs
				(30/6/2016)
	Equity Bank, Eldama Ravine Account No 1310299403791		971,195	33,617,976
	Total		971,195	33,617,976

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11. OUTSTANDING IMPRESTS			2015-2016	
Name of Officer	Date Imprest Taken		Amount Taken	
			Kshs	
Geoffrey Koech	29th June 2016		250,000	
Total			250,000	
Actual Cash Book Bank Balance		971,195	33,367,976	
13 BALANCES BROUGHT FORWARD				
			2016-2017	2015-2016
			Kshs	
			(1/7/2016)	
Bank accounts		33,367,976	11,535,542	
Total		33,367,976	11,535,542	
<i>The above funds brought forward related to approved projects in FY 2015/2016 that were yet to provide the requisite documentations to enable funds disbursements during the FY 2016/2017.</i>				
1.4 PRIOR YEAR ADJUSTMENTS				
			2016-2017	2015-2016
Outstanding Imprest Surrendered			250,000	
Outstanding Imprest (Geoffrey Koech)			-	250,000
Total			250,000	250,000
15.4: PMC account balances (See Annex 5)				
			Kshs	
PMC Account Balances		19,810,447.32	-	
	(See attached list)			
		19,810,447.32	-	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER				
Asset class			Historical Cost	Historical Cost
			(Kshs)	(Kshs)
			2016/17	2015/16
Buildings and structures			45,000,000	30,000,000
Transport equipment			150,000	150,000
Office equipment, furniture and fittings			491,400	491,400
ICT Equipment, Software and Other ICT Assets			247,800	247,800
Total			45,889,200	30,889,200

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-ELDAMA
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ANNEX 5: PROJECT BANK ACCOUNT BALANCES AS AT 30TH JUNE 2017

NO	PROJECT NAME	LOCATION	BANK	BRANCH	ACCOUNT NO	BALANCE 30/6/2017 (KSHS)
1	BARINGO HIGH SCHOOL	ELDAMA RAVINE	EQUITY BANK	ELDAMA RAVINE	1310299919619	886,946.17
2	BOITO PRIMARY SCHOOL	MUMBERES	EQUITY BANK	ELDAMA RAVINE	1310262518526	12,002.00
3	CHEPTILILIK PRIMARY SCHOOL	SAOS/KIBIAS	EQUITY BANK	ELDAMA RAVINE	1310261502582	751.25
4	ELDAMA RAVINE GIRLS SECONDARY SCHOOL	ELDAMA RAVINE	EQUITY BANK	ELDAMA RAVINE	1310262120453	33,353.70
5	ELDAMA RAVINE LIBRARY/OFFICES PROJECT	ELDAMA RAVINE	EQUITY BANK	ELDAMA RAVINE	1310263325454	8,921,998.33
6	EMNGUNGUNY PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310262468421	1,041.00
7	KAMNGOECH PRIMARY SCHOOL	LEMBUS CENTRAL	EQUITY BANK	ELDAMA RAVINE	1310268916243	260.00
8	KAMURA MIXED DAY SECONDARY SCHOOL	SEGUTON	EQUITY BANK	ELDAMA RAVINE	1310271843619	-
9	KANJULUL PRIMARY SCHOOL	KIPLOMBE	EQUITY BANK	ELDAMA RAVINE	1310299742776	39,837.50
10	KAPCHOLOI DISPENSARY	LEMBUS CENTRAL	EQUITY BANK	ELDAMA RAVINE	1310262073178	45.00
11	KAPSIGOT PRIMARY SCHOOL	LEMBUS MOSOP	EQUITY BANK	ELDAMA RAVINE	1310261494146	23,930.50
12	KASOE INTEGRATED WATER PROJECT	KABIMOI	EQUITY BANK	ELDAMA RAVINE	1310199887335	51,199.65
13	KIBARASOI PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261629245	1,540.50
14	KIMAMOI PRIMARY SCHOOL	KABIMOI	EQUITY BANK	ELDAMA RAVINE	1310262553118	124,985.00
15	KIPLOMBE SECONDARY SCHOOL	KIPLOMBE	EQUITY BANK	ELDAMA RAVINE	1310262170470	600,756.50
16	KIROBON PRIMARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310262467525	749,050.00
17	KOKWOMOI PRIMARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310268896197	615.00
18	LEBOLOS SECONDARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310298376674	77.25
19	MAJI MA ZURI GIRLS SECONDARY SCHOOL	MAJIMAZURI	EQUITY BANK	ELDAMA RAVINE	1310298335589	38,570.00
20	MAJI MA ZURI MIXED SECONDARY SCHOOL	MAJIMAZURI	EQUITY BANK	ELDAMA RAVINE	1310299444374	11,742.00
21	NAITILI PRIMARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310261489222	(65.4)
22	NYAKIO PRIMARY	LEMBUS	EQUITY	ELDAMA	1310261555552	320,808.00

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	SCHOOL	MOSOP	BANK	RAVINE		
23	ORAPYEMIT PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261483122	1,323.75
24	SABATIA PRIMARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310262025372	266,527.50
25	SAGAT SECONDARY SCHOOL	KABIMOI	EQUITY BANK	ELDAMA RAVINE	1310299372610	1.50
26	SINONIN SECONDARY SCHOOL	LEMBUS CENTRAL	EQUITY BANK	ELDAMA RAVINE	1310261460393	698,642.50
27	SINONIN TUIKON WATER PROJECT	LEMBUS CENTRAL	EQUITY BANK	ELDAMA RAVINE	1310299721085	3,061,936.77
28	SOGONIN PRIMARY SCHOOL	KABIYET/BE NONIN	EQUITY BANK	ELDAMA RAVINE	1310261539092	1,086.25
29	SOIBEI PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261458001	720.00
30	SOLIAN MIXED DAY SECONDARY SCHOOL	SABATIA	EQUITY BANK	ELDAMA RAVINE	1310262453372	14,010.00
31	SOYMINING DAY SECONDARY SCHOOL	MUMBERES	EQUITY BANK	ELDAMA RAVINE	1310263659579	66.00
32	SOYMINING PRIMARY SCHOOL	MUMBERES	EQUITY BANK	ELDAMA RAVINE	1310261410763	4,586.25
33	ST MARY'S BOITO SECONDARY SCHOOL	SEGUTON	EQUITY BANK	ELDAMA RAVINE	1310261473348	27,334.50
34	ST PATRICKS SHIMONI PRIMARY SCHOOL	ELDAMA RAVINE	EQUITY BANK	ELDAMA RAVINE	1310263667921	7,664.00
35	TAMBARAS PRIMARY SCHOOL	SEGUTON	EQUITY BANK	ELDAMA RAVINE	1310262506692	2,630.00
36	TAMKET PRIMARY SCHOOL	SIGORO/KIPT UNO	EQUITY BANK	ELDAMA RAVINE	1310261502198	204,740.00
37	TARIGO PRIMARY SCHOOL	SEGUTON	EQUITY BANK	ELDAMA RAVINE	1310266577766	560.00
38	TINET SECONDARY SCHOOL	TINET	EQUITY BANK	ELDAMA RAVINE	1310298188866	2,227.50
39	TIRIPKA TOI PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261482983	68,021.25
40	TOLMO PRIMARY SCHOOL	SAOS/KIBIAS	EQUITY BANK	ELDAMA RAVINE	1310261514438	1,282.50
41	TORONGO GIRLS SECONDARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310262072239	969.00
42	TORONGO PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310262402613	1,155.00
43	TUGUMOI KOIBATEK SECONDARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310260530621	51,545.00
44	TUGUMOI PRIMARY SCHOOL	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261464606	3,394.75
45	TUGUMOI YOUTH POLYTECHNIC	TORONGO	EQUITY BANK	ELDAMA RAVINE	1310261520801	76.25
46	ARAMA E-HIGH SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1116022540	6,971.85
47	BENONIN DAY SECONDARY SCHOOL	KABIYET/BE NONIN	KCB	ELDAMA RAVINE	1145068197	10,900.00

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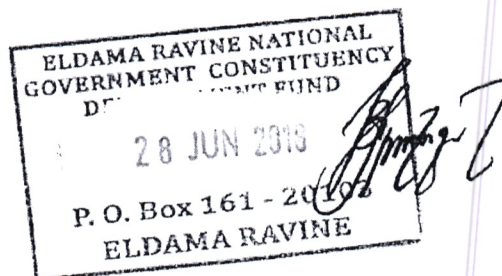
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48	BHAKITA MIXED SECONDARY SCHOOL	MAJIMAZURI	KCB	ELDAMA RAVINE	1112826440	3,70.00
49	CHEMUSUSU PRIMARY SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1109526687	42.35
50	CHERAIAK PRIMARY SCHOOL	SAOS/KIBIAS	KCB	ELDAMA RAVINE	1121040276	378,19.05
51	ELDAMA RAVINE DAY AND BOARDING PRIMARY SCHOOL	ELDAMA RAVINE	KCB	ELDAMA RAVINE	1110251653	95.30
52	EQUATOR AP CAMP	MUMBERES	KCB	ELDAMA RAVINE	1170667376	78.10
53	EQUATOR PRIMARY SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1113888873	3,22.00
54	IGURE PRIMARY SCHOOL	MAJIMAZURI	KCB	ELDAMA RAVINE	1112896910	1,17.30
55	KABIMOI HIGH SCHOOL	KABIMOI	KCB	ELDAMA RAVINE	1116145928	9,96.00
56	KABOR PRIMARY SCHOOL	KIPTUNO	KCB	ELDAMA RAVINE	1136434194	1,100,43.95
57	KAMASABA PRIMARY SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1125988592	601,27.95
58	KAMNGOECH PRIMARY SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1123261504	1,064.5
59	KAPCHOLOI PRIMARY SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1112146989	3,293.85
60	KAPKITEET PRIMARY SCHOOL	KIPLOMBE	KCB	ELDAMA RAVINE	1128472341	200,994.0
61	KEWANGOI PRIMARY SCHOOL	KOISAMO	KCB	ELDAMA RAVINE	1112926798	2,165.5
62	KIPKABER PRIMARY SCHOOL	SABATIA	KCB	ELDAMA RAVINE	1109377665	19,187.0
63	KIPKORIONY PRIMARY SCHOOL	PERKERRA	KCB	ELDAMA RAVINE	1121746128	302,069.5
64	KIPTUNO PRIMARY SCHOOL	KIPTUNO	KCB	ELDAMA RAVINE	1126149225	499,965.5
65	KIPTUNO SECONDARY SCHOOL	KIPTUNO	KCB	ELDAMA RAVINE	1136046879	22,664.0
66	KOKORWONIN PRIMARY SCHOOL	KIPLOMBE	KCB	ELDAMA RAVINE	1109526687	421.5
67	KOKWOMOI PRIMARY SCHOOL	SABATIA	KCB	ELDAMA RAVINE	1125990104	746.0
68	LALUT PRIMARY SCHOOL	LEMBUS CHEMORGON G	KCB	ELDAMA RAVINE	1109625820	2,660.0
69	LELGEL PRIMARY SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1116021188	207.2
70	MAJIMAZURI RC PRIMARY SCHOOL	MAJIMAZURI	KCB	ELDAMA RAVINE	1154840514	50,144.0
71	MOI HIGHLAND MIXED HIGH SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1119056160	675.00
72	MUMBERES GIRLS HIGH SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1117394492	5,147.65

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73	MUMBERES WATER PROJECT	MUMBERES	KCB	ELDAMA RAVINE	1121879179	13,668.45
74	MUSERECHI DAY SECONDARY SCHOOL	KIPLOMBE	KCB	ELDAMA RAVINE	1119436850	13,630.00
75	MWACHON PRIMARY SCHOOL	TORONGO	KCB	ELDAMA RAVINE	1130042537	506.95
76	NAKURTAKWEI PRIMARY SCHOOL	KIPLOMBE	KCB	ELDAMA RAVINE	1112296786	107,669.80
77	NGARIE PRIMARY SCHOOL	KABIMOI	KCB	ELDAMA RAVINE	1109592817	1,245.00
78	PERKERRA COMMUNITY WATER PROJECT	PERKERRA	KCB	ELDAMA RAVINE	1109504330	1,255.95
79	POROR PRIMARY SCHOOL	LEMBUS CENTRAL	KCB	ELDAMA RAVINE	1132457467	225.60
80	SABATIA SECONDARY SCHOOL	SABATIA	KCB	ELDAMA RAVINE	1138669849	3,525.00
81	SAOS HIGH SCHOOL	SAOS/KIBIAS	KCB	ELDAMA RAVINE	1119517745	22,084.50
82	SEGUTON CHIEFS OFFICE	SEGUTON	KCB	ELDAMA RAVINE	1208619691	55,200.00
83	SEGUTON PRIMARY SCHOOL	SEGUTON	KCB	ELDAMA RAVINE	1130350622	56,910.00
84	SIGORO PRIMARY SCHOOL	LEMBUS CHEMORGON G	KCB	ELDAMA RAVINE	1112735577	719.10
85	SIMOTWET DAY SECONDARY SCHOOL	PERKERRA	KCB	ELDAMA RAVINE	1137027533	865.00
86	SINENDE PRIMARY SCHOOL	KABIYET/BE NONIN	KCB	ELDAMA RAVINE	1116386763	38,538.60
87	SOLIAN GIRLS HIGH SCHOOL	SABATIA	KCB	ELDAMA RAVINE	1117601544	1,784.20
88	SOYMINING SECONDARY SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1136390545	351.75
89	ST PATRICKS SHIMONI PRIMARY SCHOOL	ELDAMA RAVINE	KCB	ELDAMA RAVINE	1109847386	2,012.05
90	TIMBOROA SECONDARY SCHOOL	SEGUTON	KCB	ELDAMA RAVINE	1105023648	590.05
91	TOLMO SECONDARY SCHOOL	SAOS/KIBIAS	KCB	ELDAMA RAVINE	1116668289	3,506.00
92	TONIOK GIRLS HIGH SCHOOL	PERKERRA	KCB	ELDAMA RAVINE	1107479304	14,486.00
93	TOROKWONIN PRIMARY SCHOOL	KIPLOMBE	KCB	ELDAMA RAVINE	1183262494	214.50
94	TULWONMOI PRIMARY SCHOOL	MUMBERES	KCB	ELDAMA RAVINE	1105216624	2,158.40
TOTAL PMC CCOUNT BANK BALANCES IN KSHS)						19,810,448.2

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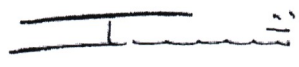
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ANNEX 6: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
SR/ELD AMA RAVINE CDF/V OLI.1 of 17th June 2016	Inaccura cies in the financial statement 1.1 The significant accounting policy indicates that the figures in the financial statements have been rounded off to the nearest thousands and presented in thousands. However, the figures in this financial statements have not been rounded off to the nearest thousands.	<i>The Constituencies Development Fund adopted IPSAS cash reporting framework for the first time in the FY2013/14 and the financial statements were presented in Kenya Shillings, which is the functional and reporting currency of the Constituency. In the preparation, all values were to be presented consistently with figures being rounded to the nearest thousand (Kshs'000). The failure to round off the figures in the financial statements was an oversight which has subsequently been corrected to comply with the requirements of International Public Sector Accounting Standards.</i>	Geoffrey Koech Fund Account Manager	Resolved	N/A as issues is resolv ed
SR/ELD AMA RAVINE CDF/V OLI.1 of 17th June 2016	1.2 The financial statements do not provide the details of the projects to which the surplus of Kshs 25,602,426 as reflected in the statement of receipts and payments is payable.	<i>The details of projects to which the surplus of Kshs 25,637,344 was forwarded. These were funds due to approved projects at the close of the FY2013/14 but had not been disbursed. The figure consists of a balance brought</i>	Geoffrey Koech Fund Account Manager	Resolved	N/A as issues is resolv ed


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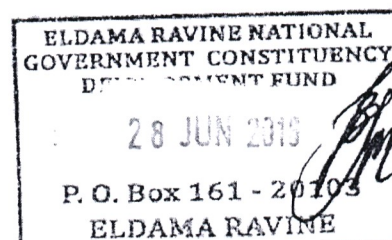
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>forward in the cash book from FY2012/13 of Kshs 34,918.20 in addition to the funds pertaining to FY 2013/14 of Kshs 25,602,426.</i>			
SR/ELD AMA RAVINE CDF/V OLI.1 of 17th June 2016	1.3 The statements of financial assets and liabilities reflect "for the year ended 30th June 2014" while IPSAS 1 recommended phrase "as at 30th June 2014"	<i>The statement of financial Assets and Liabilities has been updated to reflect the phrase "as at 30 June 2014" as required by the International Public Sector Accounting Standards and the Public Sector Accounting Standards Board.</i>	Geoffrey Koech Fund Account Manager	Resolved	N/A as issues is resolved
SR/ELD AMA RAVINE CDF/V OLI.1 of 17th June 2016	The Statement of financial Assets and Liabilities reflect a bank balance of Kshs 25,637,344 as at 30th June 2014. However, a review of the bank reconciliation statement for the month of June 2014 showed un-presented cheques totalling Kshs 3,053,247 out of which cheques amounting to Kshs 75,172 were stale and no reason was provided for not reversing this stale cheques in the cash book. Consequently the accuracy of the bank balance of Kshs 25,637,344 as at 30th June 2014 could not be confirmed.	<i>All the stale cheques in the reconciliation statement totalling Kshs 75,172 were reversed and credited back to the cash book as required. The cash book therefore reflects a true and accurate balance of Kshs 25,637,344. The relevant voucher approving the reversal of stale cheques and debiting them back to the cash book as well as the bank reconciliation statement were forwarded</i>	Geoffrey Koech Fund Account Manager	Resolved	N/A as issues is resolved
SR/ELD AMA RAVINE	3.0 Bursary Disbursements The statement of receipts and	<i>The requisite minutes of the various Ward Bursary</i>	Geoffrey Koech Fund	Resolved	N/A as issues

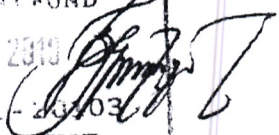
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CDF/VOLI.1 of 17th June 2016	payments reflect other grants and transfers figure of Kshs 23,275,822 for the year ended 30th June 2014 which includes bursary disbursement totalling Kshs 13,710,822 to needy students. However the minutes of the Bursary Committee to confirm how needy students were identified and the amounts disbursed were not availed for audit review. Consequently, the propriety of the bursary disbursement of Kshs 13,710,822 could not be confirmed for the year ended 30 June 2014.	<i>Committees showing how the needy cases were identified and the CDF Committee minutes stipulating how the beneficiaries were vetted and selected as well as the bursary guidelines issued to all Ward Bursary Committees cascading the CDF Board's guidelines on bursary management.</i> <i>The list of approved bursary beneficiaries totalling Kshs 13,710,822 for the FY 2013/14 and stipulating the location, beneficiary name, institution and amount awarded was also forwarded</i>	Account Manager		is resolved
SR/ELDAMA RAVINE CDF/VOLI.1 of 17th June 2016	4.0 Transfer to Other Government Entities The statement of receipts and payments reflect transfer to other government units figure of Kshs 57,825,085 for the year ended 30th June 2014 which includes transfers totalling Kshs 15,025,000 to secondary schools, primary schools, health institutions and ECDs as below for which expenditure returns were not made available for audit	<i>The details of disbursements totalling Kshs 7,650,000 indicated as not accounted in Secondary Schools were forwarded. These details encompass the date of disbursement, payment voucher number, cheque number, payee, activity and amount disbursed to the said.</i> <i>The details of disbursements totalling Kshs 4,375,000 indicated as not accounted in primary schools was forwarded. These</i>	Geoffrey Koech Fund Account Manager	Resolved	N/A as issues is resolved


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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>review.</p> <p>No reasons were provided for non submission of expenditure returns to account for the funds. Consequently, the propriety of the disbursements of Kshs 15,025,000 for the year ended 30th June 2014 could not be confirmed.</p>	<p><i>details includes the date of disbursement, payment voucher number, cheque number, payee, activity and amount disbursed to the said projects in the primary schools</i></p> <p><i>The details of disbursements totalling Kshs 1,600,000 indicated as not accounted in health sector were forwarded. These encompass the date, payment voucher number, cheque number, payee, activity and amount disbursed to the said projects in the health sector.</i></p> <p><i>In addition, the requisite tender advertisements, procurement minutes, contract documents, project management committee reports and other records being expenditure returns to account for the funds disbursed above were forwarded to the audit office.</i></p>			

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X. TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	971,195	
Payments			
	Compensation of Employees	1,899,556	
	Use of goods and services	8,139,471	
	Transfers to Other Government Units	58,450,000	
	Other grants and transfers	30,520,016	
	Acquisition of Assets	15,000,000	
	Other Payments	545,290	
Receipts			
	Transfers from the Board		82,396,552
	Others receipts		11,000
Prior Year Adjustments		250,000	-
Fund Balance b/f			33,367,976
TOTAL		115,775,528	115,775,528


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