

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

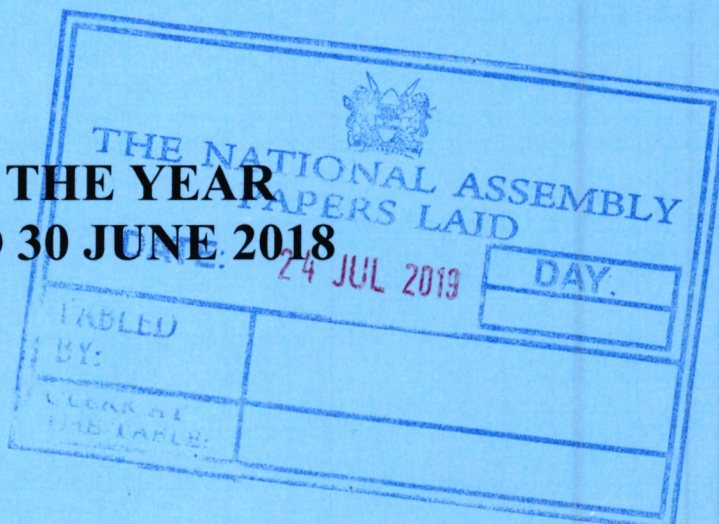
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – RUIRU  
CONSTITUENCY

FOR THE YEAR  
ENDED 30 JUNE 2018

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND **RUIRU**  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE:</b> 24 JUL 2019	<b>DAY:</b> Wednesday
<b>TABLED BY:</b>	Hon. Aden Duwa CSM (COM)
<b>CLERK AT THE TABLE:</b>	Hallima Ahmed

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF)**  
**RUIRU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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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 NGCDF RUIRU 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 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Phares Karanja
3.	Sub-County Accountant	Joseph Karanja
4.	Chairman NGCDFC	Rachael Wambui
5.	Member NGCDFC	Joseph Kariuki

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -RUIRU 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 RUIRU Constituency Headquarters**

P.O. Box 1250  
CENTRAL Plaza Posta Road Nairobi, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(f) NGCDF RUIRU Constituency Contacts**

Telephone: (254) 722795958  
E-mail: [cdfruiru@ngccdf.go.ke](mailto:cdfruiru@ngccdf.go.ke)  
Website: [www.ngcdf/ruiru.go.ke](http://www.ngcdf/ruiru.go.ke)

**(g) NGCDF RUIRU Constituency Bankers**

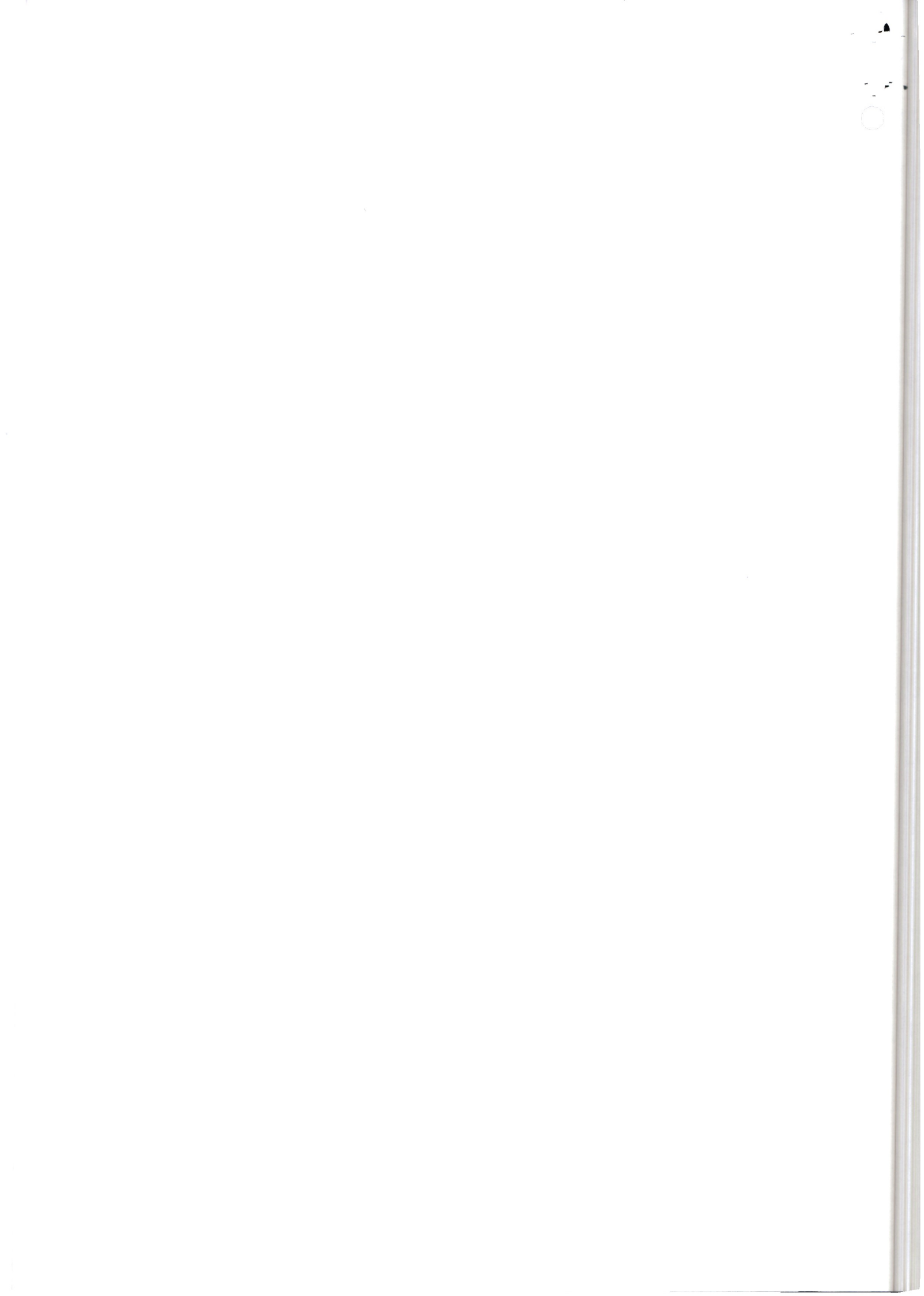
Equity Bank of Kenya  
Ruiru  
P.O. Box 245  
00232  
Ruiru, Kenya

**(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)  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

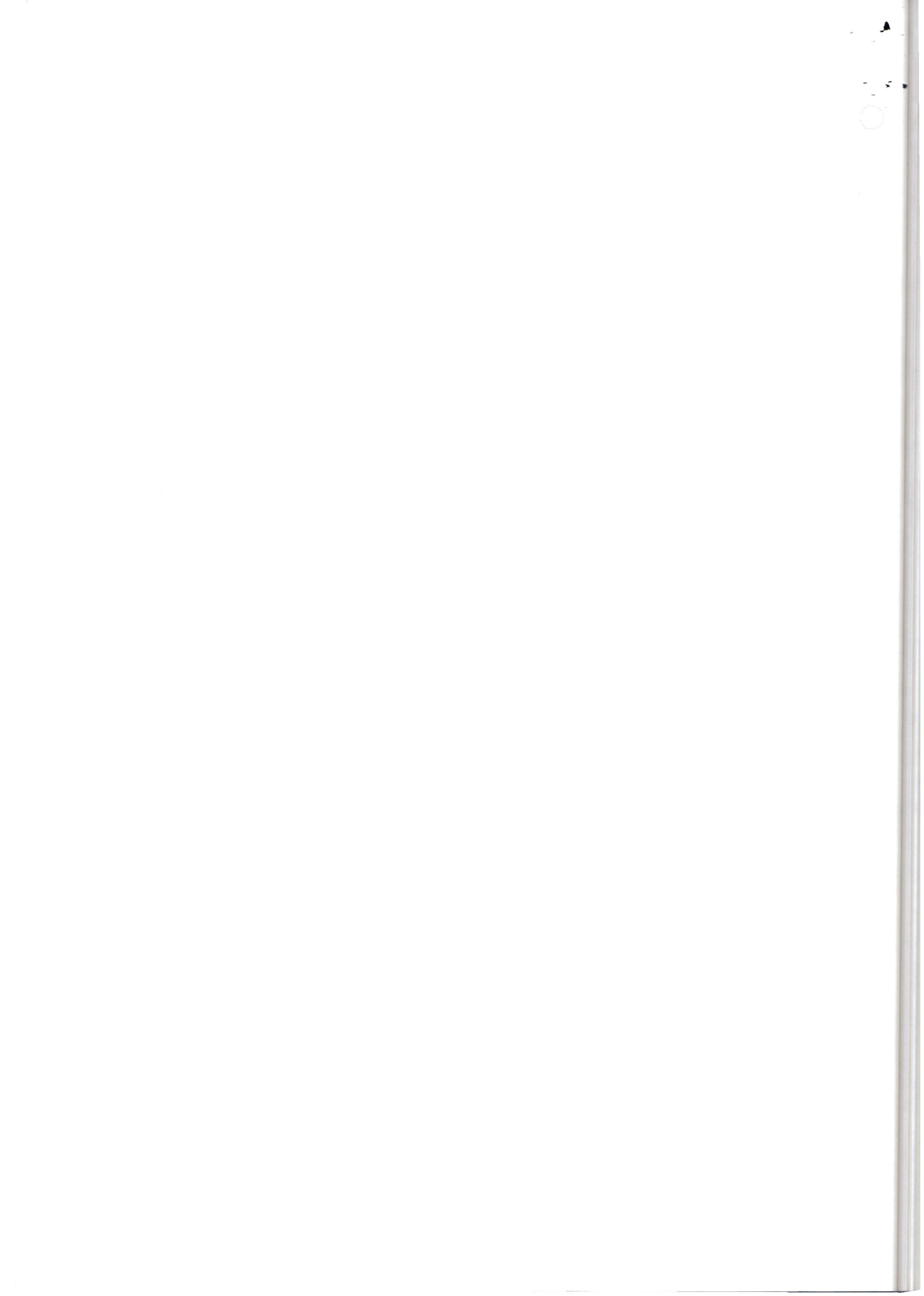
Financial Year 2017/18 has been a challenging year for Kenya, with some NGCDF transitional disruptions as well as the drawn out electioneering. However, the year ended on a strong note as my committee settled down to implement our strategic plan.

Signed:



Rachael Wambui

NGCDF CHAIRMAN



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

**RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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-RUIRU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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-RUIRU 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 20XX, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-RUIRU Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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-RUIRU 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-RUIRU Constituency financial statements were approved and signed by the Accounting Officer on 4<sup>th</sup> April 2019.

\_\_\_\_\_  
Fund Account Manager  
Name: Phares Karanja

\_\_\_\_\_  
Sub-County Accountant  
Name: Joseph Karanja  
ICPAK Member Number: 6429



# REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- RUIRU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

##### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ruiru Constituency set out on pages 6 to 27, which comprise the statement of assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flow and 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- Ruiru Constituency as at 30 June 2018, 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

##### **Basis for Qualified Opinion**

#### **1. Unpresented Bursary Cheques**

The statement of receipts and payments for the year ended 30 June 2018 reflects an expenditure of Kshs. 27,017,000 against other grants and transfers which includes Kshs.25,017,000 for bursaries to secondary and tertiary schools. However, no satisfactory explanation was given for failure to present bursary cheques amounting to Kshs.2,433,000 for payments. As a result, the validity of the expenditure of Kshs.2,433,000 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 – Ruiru Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-  
Ruiru Constituency for the year ended 30 June 2018*

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. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections, I have determined that there are no key audit matters to communicate in my report.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Budget Performance**

During the year under review, Ruiru NG-CDF management had budgeted to receive and spend Kshs.99,479,740, respectively. However, the actual expenditure was Kshs.40,466,113 or 41% and thus, resulting in under expenditure of Kshs.59,013,627 or 59% of the budgeted amount which was not explained satisfactorily.

Further, the development budget was Kshs.88,606,035 while the actual expenditure was Kshs.34,975,762 or 40%, resulting in under expenditure of Kshs.53,630,273 or 60 % of the development budget which was equally not satisfactorily explained.

In this regard, under expenditure on the budgeted amount implies that planned activities and programmes were not executed and hence, resulting in inefficient and ineffective service delivery to the constituents.

#### **2. Non-Implementation of Projects**

Examination of budget documents revealed that the Ruiru NG-CDF management had not implemented as at 30 June 2018 projects which had been budgeted for amounting to Kshs.44,692,652 as detailed below:

<b>Projects</b>	<b>Specific Activities</b>	<b>Final Budget Figures Kshs</b>
NGCDF Office	Construction of the office	5,000,000
Strategic Plan	Preparing strategic plan 2017-2022	3,500,000
Gatongora Innovation Hub Project	To equip innovation Center in Gatongora locations within the Constituency	1,169,256
Ruiru Innovation Hub Project	To equip innovation Center in Gatongora locations within the Constituency	1,169,256
Githurai innovation Hub project	To equip innovation Center in Gatongora	1,169,256
Githunguri Innovation Hub Project	To equip innovation Center	1,169,256
Environment	Purchase of 128 metallic solid waste disposal bins for distribution to 16 public schools	1,728,000
Sports	Conducting of constituency-wide soccer sports tournament	1,736,206
Kahawa Sukari Police post	Renovation of police post	500,000
Ruriu Administrative Police Post	Renovation of 6 living quarters	800,000
Githurai Chief Office	Renovation of chief office block	500,000
Watalamu Police Post	Construction of stone Perimeter Fence	1,000,000
Environment	Purchase of 128 metallic solid waste disposal bins for distribution to 16 public schools	1,728,000
Sports	Purchase of sports kits i.e. balls, uniforms etc	1,736,206
Kahawa Sukari Police post	Renovation of police post	500,000
Ruriu Administrative Police Post	Renovation of 6 living quarters	800,000
Githurai Chief Office	Renovation of chief office block	500,000
Watalamu Police Post	Construction of stone Perimeter Fence	1,000,000
Gatongora Primary School	Renovation of 5 classrooms – repair of floor, plastering, doors/windows, painting and other finishes	1,000,000
Ruiru Township Primary School	Renovation of 5 classrooms	1,300,000
Kiratina Primary School	Construction of administration block	2,500,000
St George's Primary School	Renovation of 10 classrooms	2,000,000
Mwiki Primary School	Construction of 3 classrooms	3,400,000
Githurai Kimbo Primary	Renovation of 4 classrooms	800,000
Githunguri Primary School	Renovation of 4 classrooms	887,216
Githothua Primary School	Renovation of 4 classrooms	700,000
Kwihota Primary School	Renovation of 6 classrooms	1,000,000
Matopeni Primary School	Renovation of 5 classrooms	800,000
Kahawa Wendani Primary School	Construction of a classroom	1,100,000

<b>Projects</b>	<b>Specific Activities</b>	<b>Final Budget Figures Kshs</b>
Kwangethe Secondary	Construction of Dining hall (Phase I)	2,500,000
Ruiru Girls Secondary School	Construction of Dining hall (Phase I)	1,000,000
	<b>Total</b>	<b>44,692,652</b>

Failure to implement the above projects impacted negatively on service delivery to the constituents.

### **Basis for Conclusion**

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### **Responsibilities of Management and Those Charged with Governance**

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

In preparing the financial statements, management is responsible for assessing the ability of National Government Constituencies Development Fund- Ruiru Constituency to sustain services, disclosing and as applicable matters related to sustainability of services and using the applicable basis of accounting unless the management either intends 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.

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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 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 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 sustaining 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 of National Government Constituencies Development Fund-Ruiru Constituency 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.



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

**Nairobi**

**02 May 2019**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
RUIRU CONSTITUENCY**

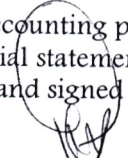
**Reports and Financial Statements**


**For the year ended June 30, 2018**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	43,405,172	86,396,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>43,405,172</b>	<b>86,396,552</b>
<b>PAYMENTS</b>			
Compensation of employees	4	686,351	1,123,188
Use of goods and services	5	4,858,000	13,700,915
Transfers to Other Government Units	6	2,964,032	54,700,000
Other grants and transfers	7	27,017,000	42,240,535
Acquisition of Assets	8	4,940,730	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>40,466,113</b>	<b>111,764,638</b>
<b>SURPLUS/DEFICIT</b>		<b>2,939,059</b>	<b>(25,368,086)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUIRU Constituency financial statements were approved on 4<sup>th</sup> April 2019 and signed by:

  
Fund Account Manager  
Name: Phares Karanja

  
Sub-County Accountant  
Name: Joseph Karanja  
ICPAK Member Number: 6429

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

**RUIRU CONSTITUENCY**


**Reports and Financial Statements**


**For the year ended June 30, 2018**

**V. STATEMENT OF ASSETS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	4,236,767	1,290,085.10
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>4,236,767</b>	<b>1,290,085.10</b>
Current receivables - Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,236,767</b>	<b>1,290,085.10</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>4,236,767</b>	<b>1,290,085.10</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	1,290,085	26,658,162.00
Surplus/Deficit for the year		2,939,059	(25,368,086.90)
Prior year adjustments	14	7,623	-
<b>NET FINANCIAL POSITION</b>		<b>4,236,767</b>	<b>1,290,085.10</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUIRU Constituency financial statements were approved on 4<sup>th</sup> April 2019 and signed by:

  
Fund Account Manager  
Name: Phares Karanja

  
Sub-County Accountant  
Name: Joseph Karanja  
ICPAK Member Number: 6429

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
RUIRU CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2018**

**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	43,405,172	86,396,552
Other Receipts	3	-	-
		<b>43,405,172</b>	<b>86,396,552</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	686,351	1,123,188
Use of goods and services	5	4,858,000	13,700,915
Transfers to Other Government Units	6	2,964,032	54,700,000
Other grants and transfers	7	27,017,000	42,240,535
Other Payments	9	-	-
		<b>35,525,383</b>	<b>111,764,638</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	7,623	-
<b>Net cash flow from operating activities</b>		<b>7,887,412</b>	<b>(25,368,086)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	4,940,730	-
<b>Net cash flows from Investing Activities</b>		<b>(4,940,730)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,946,682</b>	<b>(25,368,086)</b>
Cash and cash equivalent at <b>BEGINNING</b> of the year	13	1,290,085	26,658,172
Cash and cash equivalent at <b>END</b> of the year		<b>4,236,767</b>	<b>1,290,085</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUIRU Constituency financial statements were approved on 4<sup>th</sup> April 2019 and signed by:

\_\_\_\_\_  
Fund Account Manager  
Name: Phares Karanja

(i)  
\_\_\_\_\_  
Sub-County Accountant  
Name: Joseph Karanja  
ICPAK Member Number: 6429



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY**


**Reports and Financial Statements**


**For the year ended June 30, 2018**

**VII. 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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	12,669,395	99,479,740	44,695,257	54,784,483	45
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL</b>	<b>86,810,345</b>	<b>12,669,395</b>	<b>99,479,740</b>	<b>44,695,257</b>	<b>54,784,483</b>	<b>45</b>
<b>PAYMENTS</b>						
Compensation of Employees	912,809	400,000	1,312,809	686,351	626,458	52
Use of goods and services	6,850,122	2,710,774	9,560,896	4,858,000	4,702,896	51
Transfers to Other Units	21,987,216	0	21,987,216	2,964,032	19,023,184	13
Other grants and transfers	36,883,171	0	36,883,171	27,017,000	9,866,171	73
Acquisition of Assets	7,000,000	0	7,000,000	4,940,730	2,059,270	71
Other Payments	13,177,027	9,558,621	22,735,648	0	22,735,648	0
<b>TOTAL</b>	<b>86,810,345</b>	<b>12,669,395</b>	<b>99,479,740</b>	<b>40,466,113</b>	<b>59,013,627</b>	<b>41</b>

The NGCDF-RUIRU Constituency financial statements were approved on 4<sup>th</sup> April 2019 and signed by:

  
 Fund Account Manager  
 Name: Phares Karanja

  
 Sub-County Accountant  
 Name: Joseph Karanja  
 ICPAK Member Number: 6429

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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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-RUIRU 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) –  
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**For the year ended June 30, 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**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 30<sup>th</sup> June 2018, 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) –  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**SIGNIFICANT ACCOUNTING POLICIES**

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**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 Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**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 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 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 30<sup>th</sup> June 2018.

**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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

GFS CODES				
	<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
1330407	Normal Allocation			4,500,000.00
				4,094,827.60
				36,853,449.10
		A 855993	5,500,000.00	40,948,275.10
		A 896777	37,905,172.00	
1330408	Conditional grants			
		AIE NO...		-
1330409	Receipt from other Constituency	AIE NO...		-
	<b>TOTAL</b>		<b>43,405,172</b>	<b>86,396,552</b>
3510000	<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of office and general equipment		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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				-
				-
		Total		
1400000	3 OTHER RECEIPTS			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Interest Received		-	-
1450207	Other Receipts Not Classified Elsewhere		-	-
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2110201	Basic wages of contractual employees		686,351	1,123,188
2110202	Basic wages of casual labour		-	-
	Personal allowances paid as part of salary		-	-
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF			
2710120	gratuity			
	Total		686,351	1,123,188
2200000	5 USE OF GOODS AND SERVICES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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2210100	Utilities, supplies and services		136,000	53,025
2210104	Office rent		245,000	245,000
2210200	Communication, supplies and services		110,000	80,000
2210300	Domestic travel and subsistence		151,000	
2210500	Printing, advertising and information supplies & services			492,500
2210600	Rentals of produced assets			
2210700	Training expenses		1,290,000	7,141,500
2210800	Hospitality supplies and services		126,000	
2210802	Other committee expenses		964,000	
2210809	Committee allowance		1,590,000	5,436,500
2210900	Insurance costs			
2211000	Specialised materials and services			
2211100	Office and general supplies and services		246,000	7,700
2211200	Fuel ,oil & lubricants			
2211300	Other operating expenses			244,690
2220100	Routine maintenance – vehicles and other transport equipment			
2220200	Routine maintenance – other assets			
	<b>Total</b>		<b>4,858,000</b>	<b>13,700,915</b>
2630200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>
			<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to primary schools		2,964,032	45,100,000
2630205	Transfers to secondary schools			9,600,000
2630206	Transfers to Tertiary institutions			
2630207	Transfers to Health institutions			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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	TOTAL		2,964,032	54,700,000
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		24,185,000	15,424,000
2640102	Bursary -Tertiary		832,000	7,210,500
2640104	Bursary-Special schools			-
2640105	Mocks & CAT			-
2640504	water			-
2640505	Agriculture (food security)			-
2640506	Electricity projects			-
2640507	Security			10,500,000
2640508	Roads			-
2640509	Sports			1,593,104.10
2640510	Other capital grants and transfer			1,637,931
2640200	Emergency Projects		2,000,000	5,875,000
	Total		27,017,000	42,240,535
3100000	8 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>		2017 - 2018	2016 - 2017
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		4,940,730	-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	<b>Total</b>		<b>4,940,730</b>	-
	<b>9 Other Payments</b>			
	specify		-	-
	specify		-	-
	specify		-	-
	<b>TOTAL</b>		-	-
	<b>10A: Bank Balances (cash book bank balance)</b>			
	<b>Name of Bank, Account No. &amp; currency</b>		<b>2017 - 2018</b>	<b>2016 - 2017</b>
			<b>Kshs</b>	<b>Kshs</b>
			<b>(30/6/2017)</b>	<b>(30/6/2016)</b>
	<i>EQUITY - RUIRU BRANCH - A/C No. 0870261708315</i>		4,236,767.10	1,290,085.10
	<b>Total</b>		<b>4,236,767.10</b>	<b>1,290,085.10</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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			2017 - 2018	2016 - 2017
			Kshs (30/6/2017)	Kshs (30/6/2016)
	10B: CASH IN HAND)			
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	<b>Total</b>		-	-
	11: OUTSTANDING IMPRESTS			
	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Taken</i>
		Date imprest taken	<i>Kshs</i>	<i>Kshs</i>
		N/A	N/A	N/A
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	12 Retention			
	Supplier/Contractor	PV No.	2017 - 2018	2016 - 2017
	13 BALANCES BROUGHT FORWARD			

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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		2017 - 2018	2016 - 2017
		Kshs (1/7/2016)	Kshs (1/7/2015)
	Bank accounts	1,290,085.10	26,658,171.50
	Cash in hand	0.00	0.00
	Imprest		
	<b>Total</b>	<b>1,290,085.10</b>	<b>26,658,171.50</b>
	<b>14 PRIOR YEAR ADJUSTMENTS</b>		
		2017 - 2018	2016 - 2017
		Kshs	Kshs
	Bank accounts	7,623	
	Cash in hand	-	-
	Imprest	-	-
	<b>Total</b>	<b>7,623</b>	<b>-</b>

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	-	-

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY  
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Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	-	-

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	300,000	600,000
Use of goods and services	300,000	690,085.10
Amounts due to other Government entities (see attached list)	677,497	-
Amounts due to other grants and other transfers (see attached list)	900,000	-
Acquisition of assets	2,059,270	-
Others ( <i>specify</i> )	-	-
	<b>4,236,767</b>	<b>1,290,085.10</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
Mwihoko Primary School	408.00	645.00
	408.00	645.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
Construction of buildings	N/A	N/A	N/A	N/A	N/A	N/A
1.						
2.						
3.						
Sub-Total						
Construction of civil works	N/A	N/A	N/A	N/A	N/A	N/A
4.						
5.						
6.						
Sub-Total						
Supply of goods	N/A	N/A	N/A	N/A	N/A	N/A
7.						
8.						
9.						
Sub-Total						
Supply of services	N/A	N/A	N/A	N/A	N/A	N/A
10.						
11.						
12.						
Sub-Total						
Grand Total						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Senior Management</b>							
1.	N/A	N/A	N/A	N/A	N/A	N/A	
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.	N/A	N/A	N/A	N/A	N/A	N/A	
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.	N/A	N/A	N/A	N/A	N/A	N/A	
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.	N/A	N/A	N/A	N/A	N/A	N/A	
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							
	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Sub-Total</b>							
	N/A	N/A	N/A	N/A	N/A	N/A	
<b>Grand Total</b>							
	N/A	N/A	N/A	N/A	N/A	N/A	





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land				
Office equipment, furniture and fittings	735,255	-	-	735,255
ICT Equipment, Software and Other ICT Assets	287,845	-	-	287,845
Motorvehicle	-	4,940,730		4,940,730
<b>Total</b>	<b>1,023,100</b>	<b>4,940,730</b>		<b>5,963,830</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY**  
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**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Mwihoko Primary School	Equity Bank	0870261234367	408.00	645.00
<b>Total</b>				

10  
11  
12

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
RUIRU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

**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 ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
CEN/HUB/KB U.C/RUIRU CDF/8/12	The financial statements prepared for the year ended 30 June, 2017 indicate an expenditure of Kshs.5,875,000 on emergency projects. During the financial year, Ruiru NG-CDF committee approved expenditure on emergency projects amounting to Kshs.1,750,000.00 (see attached appendix II) which in our view do not meet the criteria of projects to be funded under the emergency reserve of the fund as prescribed in the National Government Constituency Development Fund Act, 2015.	While welcoming the auditors's comment, the Committee however is of the opinion that the construction of school toilets, renovation of dilapidated school infrastructure and repair of kitchens etc were of such nature and urgency as to qualify for emergency support.	FAM	Resolved	N/A



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