
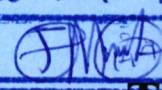


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OFFICE OF THE AUDITOR-GENERAL

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CLERK-AT THE-TABLE:	

REPORT

OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2017

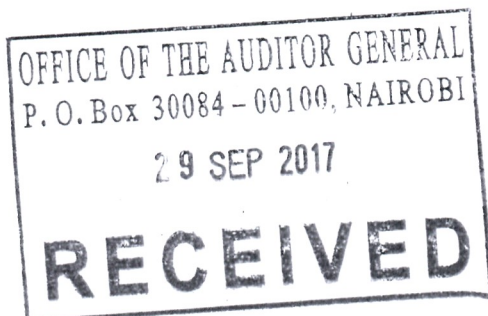


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- RUIRU CONSTITUENCY

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)



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
RUIRU CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

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CONSTITUENCY DEVELOPMENT FUND- RUIRU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) was set up under the CDF Act, 2003 now repealed by the NGCDF Act, 2016. The National Government Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Ruiru Constituency's 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 (NG CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E Holder	Phares Mwangi Karanja
3.	Accountant	Joseph Karanja Susan

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Ruiru Constituency NDCDF. The reports and recommendation of ARMC when adopted by the NGCDF 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) RUIRU NG-CDF Headquarters

Bidii House
P.O Box 1250 - 00232
Ruiru

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

(f) RUIRU NG-CDF Contacts

Telephone: (254) 0722 795958

E-mail: cdfruiru@NGCDF.go.ke

Website: www.cdf.go.ke/ruiru.go.ke

(g) RUIRU NG-CDF Bankers

Equity Bank Ltd

P.O Box 518

Ruiru

(h) Independent Auditors

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 CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

**II. FOREWORD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

It gives me great pleasure to provide the foreword to the Ruiru National Government Constituencies Development Fund Annual Reports and Financial Statements for 2016-17.

During the year under review, we set out to improve on our overall operations. This we achieved through the collective effort of both my Committee as well as all the members of staff. Am happy to report an overall funds utilisation rate of 98.8%

On Education, we began to map out keenly the needs of our institutions of learning, both primary and secondary schools. This was aimed at ensuring that no single needy institution is left out in terms of infrastructural development. This has resulted in a more targeted approach to resource allocation. In doing this, we were also cognisant of the need to ensure that we don't spread our resources too thin as to make any meaningful impact.

Noting the demands of the constitution with respect to devolved functions, we did not allocate any funds to those functions other than those within the ambit of the National Government.

Our absorption capacity continues to improve, driven largely by forward planning and stakeholder involvement well in advance of receipt of resources from the NGCDF Board. This has helped us to kick in the rolling out of projects as soon as funds are made available by the Board.

In line with our performance culture, we will continue to be responsive to the needs of our constituents and seek to be an example of best practice in the public sector.

In closing, I would like to thank all our staff for their ongoing efforts and achievement. Their dedication, from top to bottom, is extraordinary. I would also like to thank my engaged and capable NGCDF Committee Members as well as the Fund Account Manager for their tireless effort during the past year. It would not have been possible to attain the performance we have had without their support.

I look forward to a challenging and exciting year ahead.


.....
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY**

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

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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.

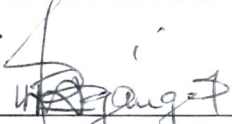
The Accounting Officer in charge of the Ruiru NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility 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 NGCDF; (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 NGCDF; (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 Ruiru NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer in charge of the Ruiru NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Ruiru NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 14th July 2017.



Chairman - NGCDFC



Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ruiru Constituency set out on pages 5 to 20, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ruiru Constituency as at 30 June, 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) and comply with the National Government Constituencies Development Fund Act, 2015.

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 Opinion

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 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 opinion.

Key Audit Matters

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

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

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 International Public Sector Accounting Standards (Cash Basis) 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 intends to cease the Fund's 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 ISSAs 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.

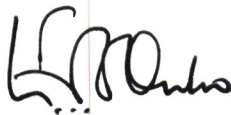
As part of an audit conducted in accordance with ISSAs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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.
- 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

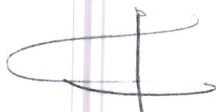
15 October 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
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Reports and Financial Statements
For the year ended June 30, 2017**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	86,396,551.70	102,731,260.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		86,396,551.70	102,731,260.00
PAYMENTS			
Compensation of employees	4	1,123,188.00	1,123,188.00
Use of goods and services	5	13,700,915.00	8,102,067.00
Transfers to Other Government Units	6	54,700,000.00	44,482,759.00
Other grants and transfers	7	42,240,535.10	50,026,171.00
Acquisition of Assets	8	-	10,000.00
Other Payments	9	-	-
TOTAL PAYMENTS		111,764,638.10	103,744,185.00
SURPLUS/DEFICIT		(25,368,086.40)	(1,012,925.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ruiru NGCDF financial statements were approved on 14th July 2017 and signed by:



Chairman - NGCDFC




Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,290,085.10	26,658,171.50
Cash Balances (cash at hand)	10B	=	=
Subtotal		1,290,085.10	26,658,171.50
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		<u>1,290,085.10</u>	<u>26,658,171.50</u>
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	26,658,171.50	27,671,096.50
Surplus/Defict for the year		(25,368,086.40)	(1,012,925.00)
Prior year adjustments	14	-	-
NET LIABILITIES		<u>1,290,085.10</u>	<u>26,658,171.50</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ruiru NGCDF financial statements were approved on 14th July 2017 and signed by:



Chairman NGCDFC



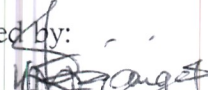
Fund Account Manager

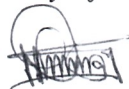
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY**

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

VI. STATEMENT OF CASHFLOW		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	86,396,551.70	102,731,260.00
Other Receipts	3	0.00	0.00
		86,396,551.70	102,731,260.00
Payments for operating expenses			
Compensation of Employees	4	1,123,188.00	1,123,188.00
Use of goods and services	5	13,700,915.00	8,102,067.00
Transfers to Other Government Units	6	54,700,000.00	44,482,759.00
Other grants and transfers	7	42,240,535.10	50,026,171.00
Other Payments	9	0.00	0.00
		111,764,638.10	103,734,185.00
Adjusted for:			
Adjustments during the year	14	0.00	0.00
		-25,368,086.40	-1,002,925.00
Net cash flow from operating activities			
		-25,368,086.40	-1,002,925.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	9	0.00	-10,000.00
		0.00	-10,000.00
Net cash flows from Investing Activities			
		0.00	-10,000.00
NET INCREASE IN CASH AND CASH EQUIVALENT		-25,368,086.40	-1,012,925.00
Cash and cash equivalent at BEGINNING of the year	13	26,658,171.50	27,671,096.50
Cash and cash equivalent at END of the year		1,290,085.10	26,658,171.50

The Ruiru NGCDF financial statements were approved on 14th July 2017 and signed by:


Chairman NGCDF


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
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Reports and Financial Statements
For the year ended June 30, 2017**

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
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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 Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.70	31,158,171.50	113,054,723.20	113,054,723.20	0.00	100.00
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,551.70	31,158,171.50	113,054,723.20	113,054,723.20	0.00	100.00
PAYMENTS						
Compensation of Employees	1,123,188.00	0.00	1,123,188.00	1,123,188.00	0.00	100.00
Use of goods and services	6,247,501.00	8,500,000.00	14,747,501.00	13,700,915.00	1,046,586.00	92.90
Transfers to Other Government Units	40,700,000.00	14,158,171.50	54,858,171.50	54,700,000.00	158,171.50	99.71
Other grants and transfers	33,825,862.70	8,500,000.00	42,325,862.70	42,240,535.10	85,327.60	99.80
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	81,896,551.70	31,158,171.50	113,054,723.20	111,764,638.10	1,290,085.10	98.86


(a) During the year under review, there were no other revenue items other than ordinary receipts from the NGCDF Board. There was no income generated from sale of assets either.

(b) During the year under review, utilization of funds across all sectors exceeded 90% mainly due to timely release of funds by the NGCDF Board.

The Ruiru NGCDF financial statements were approved on 14th July 2017 and signed by:



Chairman NGCDF



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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 NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF 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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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. 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 NGCDF’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 NGCDF’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, 2017.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
1330407	Normal Allocation	A 825911	4,500,000.00	30,000,000.00
		A 829986	4,094,827.60	20,000,000.00
		A 855081	36,853,449.00	52,731,260.00
		A 855514	40,948,275.10	
	Total		86,396,552.00	102,731,260.00
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
3510000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
	N/A	N/A	N/A	N/A
	3 OTHER RECEIPTS			
1400000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
	Total		N/A	N/A
	4 COMPENSATION OF EMPLOYEES			
2110000	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,123,188.00	1,123,188.00
	Total		1,123,188.00	1,123,188.00
	5 USE OF GOODS AND SERVICES			
2200000	Description		2016 - 2017	2015 - 2016

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- RUIRU
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Reports and Financial Statements
For the year ended June 30, 2017**

			Kshs	Kshs
2210100	Utilities, supplies and services		53,025	14,481
2210104	Office rent		245,000	560,000
2210200	Communication, supplies and services		80,000	4,235
2210300	Domestic travel and subsistence		-	40,000
2210500	Printing, advertising and information supplies & services		492,500	-
2210700	Training expenses		7,141,500	2,482,000
2210800	Hospitality supplies and services			47,358
2210802	Other committee expenses		2,200,000	
2210809	Committee allowance		3,236,500	4,845,000
2211100	Office and general supplies and services		7,700	14,693
2211300	Other operating expenses		244,690	94,300
	Total		13,700,915.00	8,102,067
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2630204	Transfers to primary schools		45,100,000	18,500,000
2630205	Transfers to secondary schools		9,600,000	21,500,000
2630207	Transfers to Health institutions		-	4,482,759
	TOTAL		54,700,000	44,482,759
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2016 - 2017	2015 - 2016
			Kshs	Kshs
2640101	Bursary -Secondary		15,424,000	12,888,000
2640102	Bursary -Tertiary		7,210,500	7,916,500
2640504	water		-	709,538

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2640507	Security		10,500,000	5,792,000
2640508	Roads		-	4,185,400
2640509	Sports		1,593,104.10	2,144,625
2640510	Other capital grants and transfer		1,637,931	10,192,951
2640200	Emergency Projects		5,875,000	6,197,097
	Total		42,240,535	50,026,171
3100000	8 ACQUISITION OF ASSETS			
	Non Financial Assets		2016 - 2017	2015 - 2016
			Kshs	Kshs
3111001	Purchase of Office furniture and fittings		-	10,000
	Total		-	10,000
	9 Other Payments		N/A	N/A
	TOTAL		N/A	N/A
	10A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency		2016 - 2017	2015 - 2016
			Kshs (30/6/2017)	Kshs (30/6/2016)
	<i>EQUITY - RUIRU BRANCH - A/C No. 0870261708315</i>		1,290,085.10	26,658,171.50
	Total		1,290,085.10	26,658,171.50
	10B: CASH IN HAND)			
			2016 - 2017	2015 - 2016
			Kshs (30/6/2017)	Kshs (30/6/2016)
	Location		N/A	N/A
	Total		N/A	N/A
	11: OUTSTANDING IMPRESTS			

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<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Taken</i>
	Date imprest taken	Kshs	Kshs
N/A	N/A	N/A	N/A
12 Retention			
Supplier/Contractor	PV No.	2016 - 2017	2015 - 2016
	N/A	N/A	N/A
13 BALANCES BROUGHT FORWARD			
		2016 - 2017	2015 - 2016
		Kshs (1/7/2016)	Kshs (1/7/2015)
Bank accounts		26,658,171.50	27,671,096.50
Cash in hand		0.00	0.00
Imprest		0.00	0.00
Total		26,658,171.50	27,671,096.50
14 PRIOR YEAR ADJUSTMENTS			
		2016 - 2017	2015 - 2016
		Kshs	Kshs
Bank accounts			
Cash in hand		-	-
Imprest		-	-
Total		-	-

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLES

			2016-2017	2015-2016
	Construction of Buildings		-	-
	Construction of civil works		-	-
	Supply of Goods		-	-
	Supply of Services		-	-
	Total		-	-

15.2: PENDING STAFF PAYABLES

			2016-2017	2015-2016
	Senior Management		-	-
	Middle Management		-	-
	Unionisable Employees		-	-
	Others		-	-
	Supply of Services		-	-
	Total		-	-

15.3 OTHER PAYABLES

			2016-2017	2015-2016
	Amounts due to other		-	-

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	entities			
	Amounts due to other grants and other transfers		-	-
	Total		-	-

15.4 PMC ACCOUNTS BALANCES (SEE ANNEX 2)

	Kshs.	Ksh.
PMC Bank Balances (attached list)	112,624	N/A

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

ASSETS	Historical Cost (Ksh) 2016/17	Historical Cost (Ksh) 2015/16
Office Computers and accessories	307,225	307,225
Furniture	611,205	611,205
Curtains	100,000	100,000
Assorted Kitchenware	24,050	24,050
Total	1,032,490	1,032,490

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ANNEX 3 – PMC BANK BALANCES AS AT 30TH JUNE 2017

NO.	PROJECT	ACCOUNT NO.	EQUITY	BANK BALANCE 2016/17	BANK BALANC 2015/16
1	Gatongora Primary School	0870262671011	EQUITY - RUIRU	659	N/A
2	Kwangethe Primary School	0870262670849	EQUITY – RUIRU	875	N/A
3	Kwihota Primary School	0870264370015	EQUITY – RUIRU	879	N/A
4	St George's Primary School	0870263351691	EQUITY – RUIRU	546	N/A
5	Mwihoko Primary School	0870262670824	EQUITY – RUIRU	562	N/A
6	Mwiki Primary School	0870262077715	EQUITY – RUIRU	9,000	N/A
7	Githurai Kimbo Primary	0870262670978	EQUITY – RUIRU	569	N/A
8	Githunguri Primary School	0870263351728	EQUITY – RUIRU	478	N/A
9	Gitothua Secondary School	0870262670951	EQUITY – RUIRU	326	N/A
10	Githunguri Secondary School	0870265787038	EQUITY – RUIRU	559	N/A
11	Kwihota Secondary School	0870265277382	EQUITY – RUIRU	897	N/A
12	Mwihoko Secondary School	0870262670933	EQUITY – RUIRU	685	N/A
13	Kwangethe Secondary	0870262670873	EQUITY – RUIRU	546	N/A
14	Gikumari Secondary School	0870262670824	EQUITY – RUIRU	240,000	N/A
15	Kiu Chief's Camp NG-Cdf project	0870271421096	EQUITY – RUIRU	785	N/A
16	Githurai Mixed Secondary School	0870262670805	EQUITY – RUIRU	235,000	N/A
17	Mwiki Water Project	0870263351553	EQUITY – RUIRU	588	N/A
18	Gitothua Cdf Water Project	0870262787577	EQUITY – RUIRU	562	N/A
19	Ruiru Boda Boda Shed Project	0870264160455	EQUITY – RUIRU	24	N/A
20	Kahawa Wendani Primary School Cdf Project	0870269039508	EQUITY – RUIRU	652,000	N/A
21	Ruiru Constituency Sports	0870262538825	EQUITY – RUIRU	625	N/A
22	Ruiru Constituency	0870263502209	EQUITY –	412	N/A

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	Environment		RUIRU		
23	Mwihoko Bridge	0870262671032	EQUITY – RUIRU	45	N/A
24	Clayworks Police Station Road	0870263351773	EQUITY – RUIRU	69	N/A
25	Gatongora Chief's Office	0870262671049	EQUITY – RUIRU	450	N/A
26	Gikumari Assistant Chief's Office Cdf Project	0870262913527	EQUITY – RUIRU	234	N/A
27	Ruiru Township Secondary School Cdf Project	0870262538860	EQUITY – RUIRU	625	N/A
28	Gitothua Primary School	0870263351835	EQUITY – RUIRU	1,029	N/A
29	Kwangethe Primary School	0870262670849	EQUITY – RUIRU	451	N/A
30	Gitothua Secondary	0870262670951	EQUITY – RUIRU	245	N/A
31	Mukuyu Primary School Cdf A/C	0870263314434	EQUITY – RUIRU	625	N/A
32	Ruiru Kihunguro Secondary	0870262670895	EQUITY – RUIRU	124	N/A
33	Ruiru Boys Secondary School	0870268720161	EQUITY – RUIRU	345,024	N/A
Total				1,495,498	

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PROGRESS ON FOLLOW-UP OF AUDITOR RECOMMENDATIONS (F/Y 2014/15)

Ref No. on the external audit report	Issue/Observation from Auditor	Management Comments	Focal Point Person to resolve the issue	Status: (Resolved/ Not Resolved)	Time frame:
CEN/HUB/KBV.C/RUIRU/CDF/8	Accuracy of Receipts	AIE worth 11,900,000 omitted from total receipts for the year	N/A	N/A	N/A
	Lack of Proper title to land on which NGCDF project was implemented	Follow-up with the Lands Ministry in order to secure proper Title	Phares Karanja – Fund Manager	Not Resolved	N/A