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REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPER NO. 10

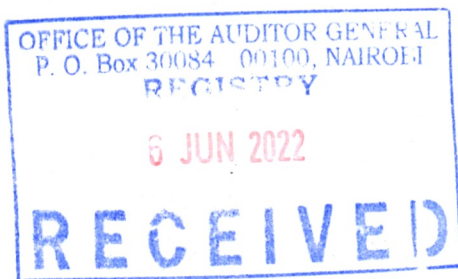
DATE: 15 FEB 2023 DAY: Wed

TABLED BY: Deputy Majority Leader
CLERK-AT-THE-TABLE: F. Muniuki

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



RUIRU CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



*Ruiru Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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Ruiru Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

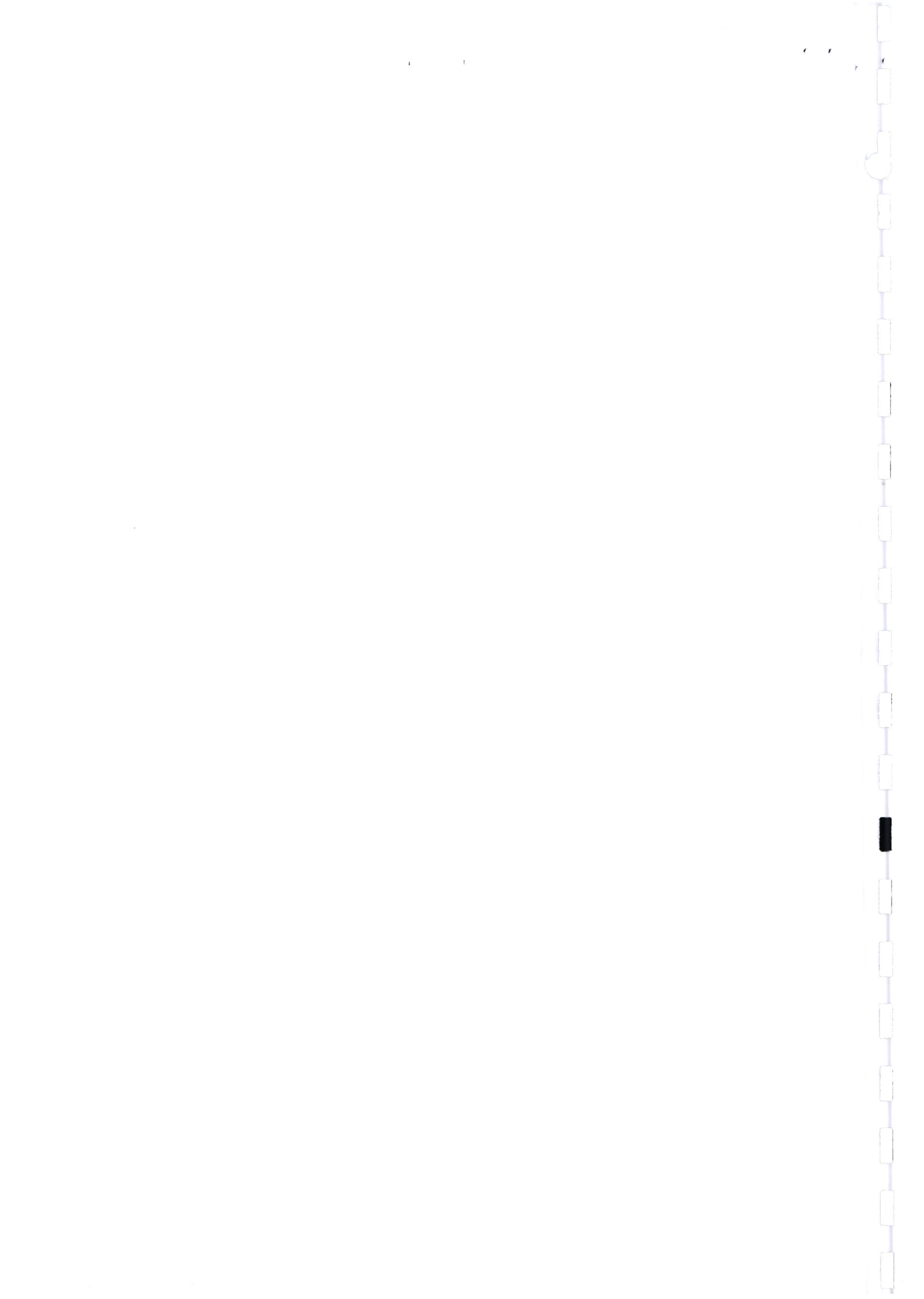
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide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

Vision

Equitable Socio-economic development countrywide

Mission

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



RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The RUIRU Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E Holder	Phares Karanja
2.	Sub-County Accountant	Joseph Karanja
3.	Chairman NG-CDFC	Rachael Macharia
4.	Member NG-CDFC	Joseph Mwangi

(d) Fiduciary Oversight Arrangements

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

(e) RUIRU Constituency NGCDF Headquarters

P.O. Box 1250 - 00232
Ruiru.
NG-CDF Building
Off Kwamaiko Road
Ruiru Town



*RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

(f) RUIRU Constituency NGCDF Contacts

Telephone: (254) 722795958
E-mail: cdfruiru@ngcdf.go.ke
Website: www.ngcdf.go.ke/ruiru

(g) RUIRU Constituency NGCDF Bankers

Equity Bank (Kenya) Limited
Ruiru Branch
P. o. Box
Ruiru, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRPERSON’S REPORT

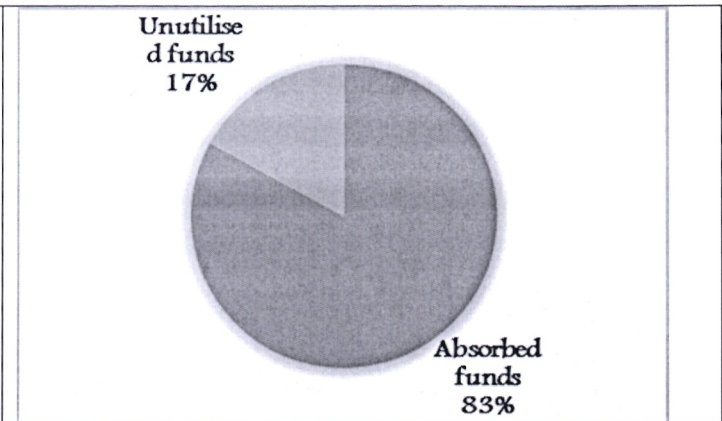


During the year under review, Ruiru NG-CDF received a total disbursement of Kshs.161,367,724 which included a sum of Ksh. 69,367,726 in respect of previous reporting periods. Ksh. 64,643,711 was the balance brought down in our books from the 2019/20 financial year. The total funds available to the NG-CDF during the year under review was therefore Ksh. 226,011,435.

Out of the stated Ksh. 226,011,435 available during the year under review, we managed to spend Ksh. 187,560,790. This translates to a favourable absorption rate of 83% despite operating in a uniquely difficult environment with respect to the Covid-19 pandemic.

ABSORPTION OF FUNDS DURING THE YEAR 2020/2021

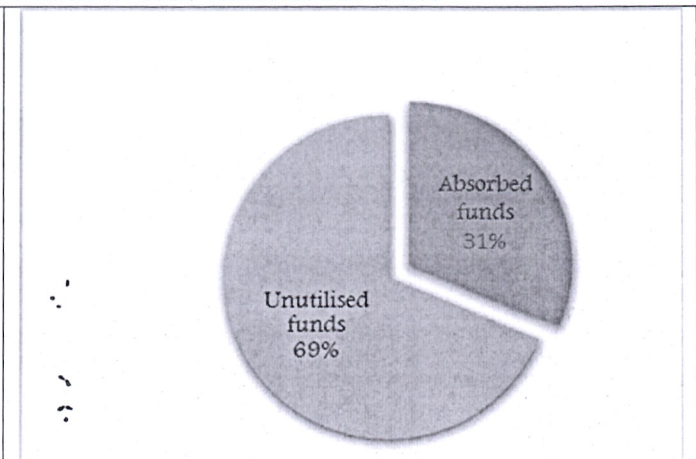
Total Funds Available	226,011,435	100%
Absorbed funds	187,560,790	83%
Unutilised funds	38,450,645	17%



Comparatively, the previous year saw the NGCDF spend Ksh. 60, 913,655 out of the total fund available of Ksh. 194, 925, 092 which represented only 31% absorption rate.

ABSORPTION OF FUNDS DURING THE YEAR 2019/2020

Total Funds Available	194,925,092	100%
Absorbed funds	60,913,655	31%
Unutilised funds	134,011,437	69%





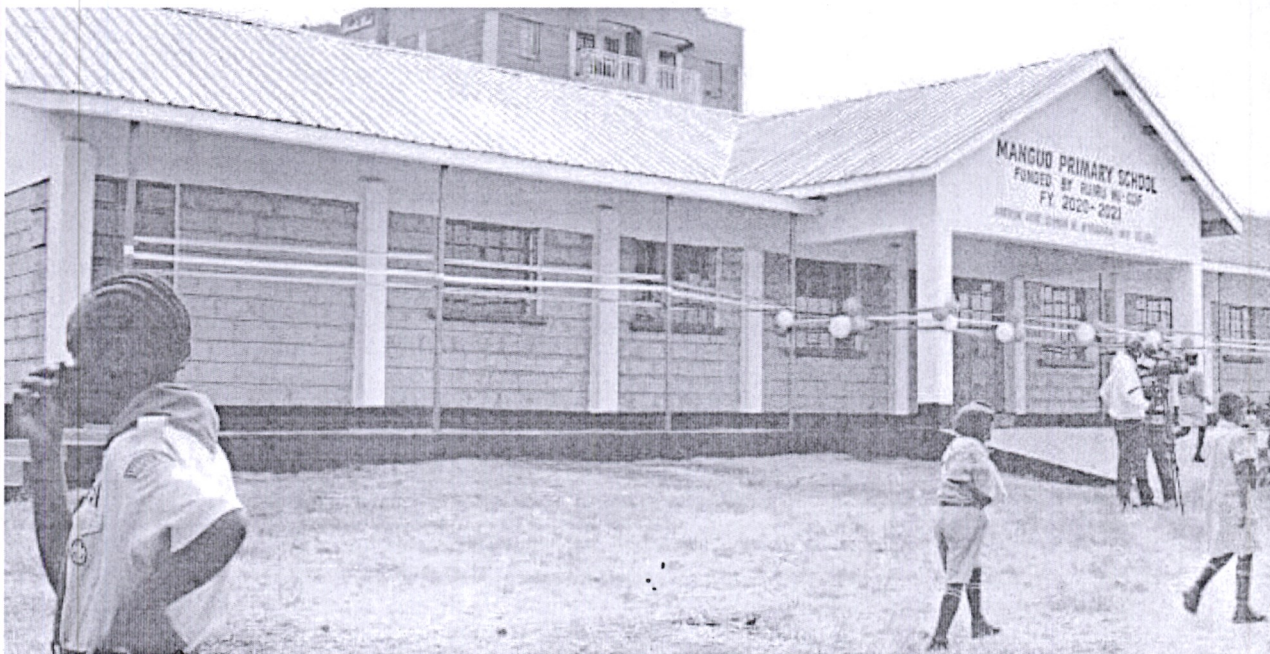
The improved absorption rate resulted in improved services to the citizenry in terms of education opportunities and improved security infrastructure. We hope to maintain this trend in the year ahead through proper planning and continuous improvement.

- **SAMPLE OF THE PROJECTS IMPLEMENTED**

1. **Mutuya Primary School - new school complete and opened to learners**



2. **Manguo Primary School - new school complete and opened to learners**



Signature.....
CHAIRMAN RUIRU NGCDF COMMITTEE



III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

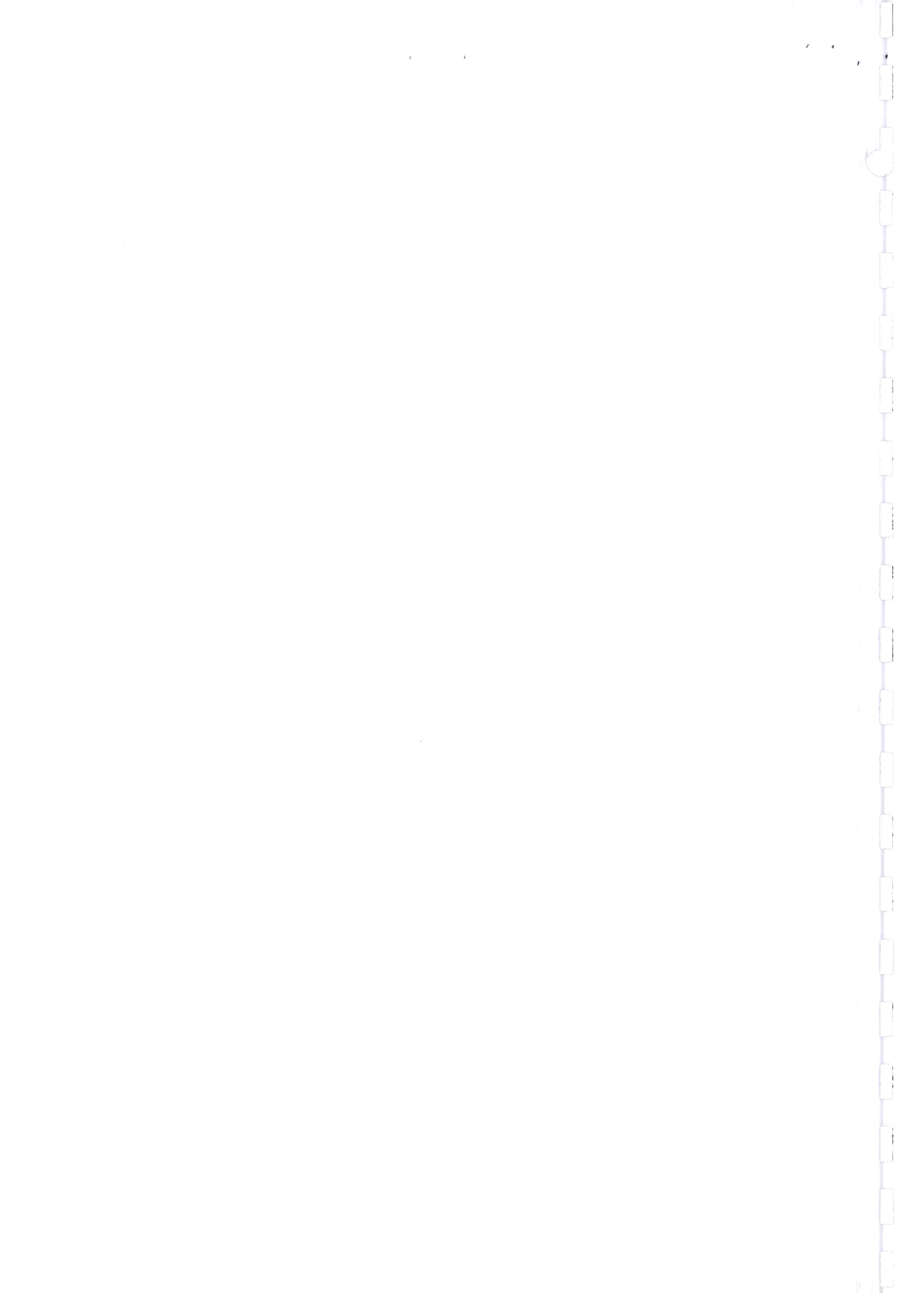
The key development objectives of Ruiru Constituency 2018-2022 plan are:

- To mobilize more resources for community development.
- To improve access to education in the constituency.
- To improve infrastructure, especially schools and security facilities within the constituency.
- To build capacity of the community to implement development projects.
- To empower and training of youth

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2020/21 We increased number of classrooms from 60 to 80, Bursary beneficiaries at all levels were 2350
Security	To have conducive working environment for security agencies	Increased construction of chief's offices and other security lines	Improved security in the area	In FY 2020/21 we have increased fully fledged Police Stations from 3 to 4
Environment	To improve environment by	Increased planting of trees	Improved environment	in the FY 2020/21, the



RUIRU Constituency

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	carrying out environmental activities	both indigenous and fruit trees		constituency did not implement any environment activity.
Sports	To empower youth through sports activities	Increased sports activities through Ruiru Sports tournament	Improved youth empowerment	Constituency did not carry out any sports activity due to the Covid 19 restrictions.
Emergency	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	The constituency responded to various emergency cases in the constituency through funding of various emergency projects



IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of RUIRU NG CDF, the committee funds the following key sectors with the following sustainable priorities. -

- a. **Education and Training:** RUIRU NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency.

2. Environmental performance

The constituency did not carry out environmental activity in the FY 2020/21.

3. Employee welfare

We invest in providing the best working environment for our employees. Ruiru constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.



The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

RUIRU NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

RUIRU NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

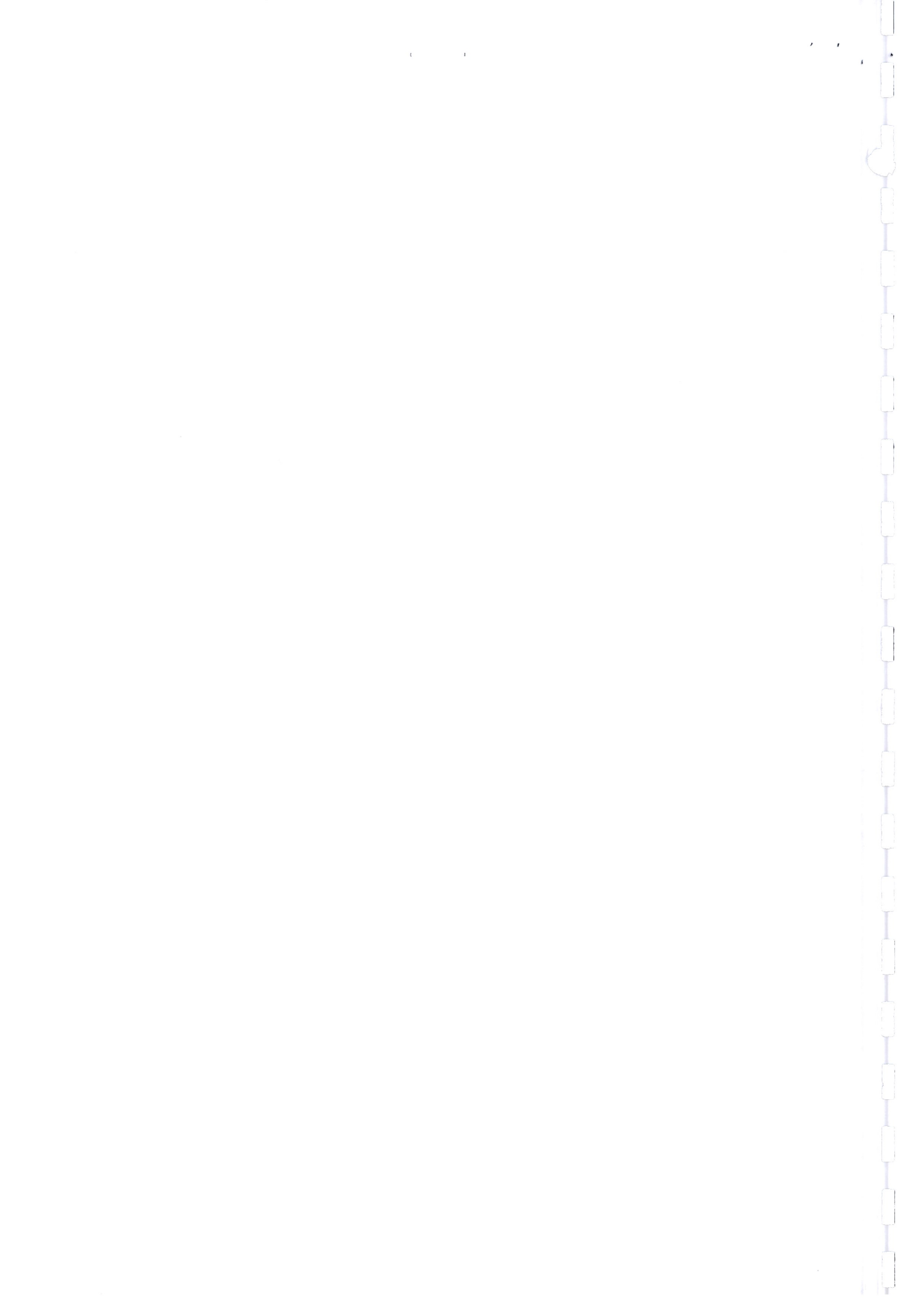
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

RUIRU NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-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, 2021. 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 RUIRU financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- RUIRU Constituency further confirms the completeness of the accounting records maintained for the RUIRU 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 constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-RUIRU Constituency financial statements were approved and signed by the Accounting Officer on 6th September 2021.



Chairman NGCDF Committee
Name: Rachael Macharia

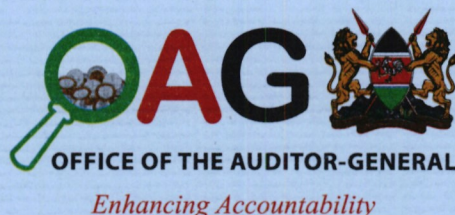


Fund Account Manager
Name: Phares Karanja



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUIRU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ruiru Constituency set out on pages 13 to 43, which

Report of the Auditor-General on National Government Constituencies Development Fund - Ruiru Constituency for the year ended 30 June, 2021

comprise the statement of assets and liabilities as at 30 June, 2021, 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Ruiru Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure

The statement of receipts and payments and the corresponding Note 5 to the financial statements reflects use of goods and service amount of Kshs.9,920,339. Included in this balance are other committee expenses and committee allowances amount of Kshs.4,134,000 and Kshs.4,139,000 respectively, both totalling Kshs.8,273,000 that were supported with minutes relating to the period 2018/2019, and not the minutes for the year under review.

Consequently, the validity, accuracy and completeness of use of goods and services expenditure balance of Kshs.8,273,000 could not be confirmed.

2. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers amount of Kshs.86,253,000. Included in this balance are bursary payments to secondary schools and tertiary institutions of Kshs.37,823,000 and Kshs.30,725,000 respectively, all totalling Kshs.68,548,000. This amount differs with the supporting schedules provided amounting to Kshs.66,991,600 resulting to unreconciled variance of Kshs.1,556,400. Further, the bursary payments of Kshs.68,548,000 were not supported with minutes of the bursary subcommittee indicating how the beneficiaries were identified.

Consequently, the accuracy and completeness of the other grants and transfers balance of Kshs.68,548,000 could not be confirmed.

3. Inaccuracies in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.38,450,645. Review of the bank reconciliation statement for the month of June,

2021 revealed payments in cash book not in the bank or unpresented cheques amounting to Kshs.17,314,322 out of which cheques totalling to Kshs.287,000 were stale and had not been reversed in the cash book. In addition, the bank reconciliation statement reflects receipts in bank not reflected in cash book of Kshs.39,140 relating to prior year transactions and payments in bank not in cash book of Kshs.65,800 in respect of bank charges which had not been recorded in the cashbook.

Further, the statement of assets and liabilities reflects Nil balances under retention and gratuity accounts. However, the corresponding Notes 12A and 12B to the financial statements reflect balances of Kshs.285,937 and Kshs.27,106 respectively.

In the circumstances, the accuracy and completeness of the statement of assets and liabilities could not be confirmed

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs.271,100,314 and Kshs.226,011,435 respectively resulting to an under funding of Kshs.45,088,879 or 16% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.271,100,314 against actual expenditure of Kshs.187,560,790 resulting to an under expenditure of Kshs.83,539,524 or 31% of the budget.

The underfunding and under absorption may have negatively impacted on service delivery to the public.

Unresolved Prior Year Matter

In the audit report of the previous year, several paragraphs were raised. However, the Management has not disclosed prior year audit recommendations in the annual reports and how it has resolved them contrary to the provisions of the Public Sector Accounting Standards Board (PSASB) template.

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 Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Payments on Emergency Projects

The statement of receipts and payments and the corresponding Note 7 to the financial statements reflects other grants and payments balance of Kshs.86,253,000 out of which Kshs.7,400,000 was incurred on emergency projects. However, the utilization of the emergency funds was not reported to the Board within thirty (30) days of occurrence contrary to Regulation 20((2) of the National Government Constituencies Development Fund Regulations, 2016.

Consequently, Management was in breach of the law.

2. Non-Remittance of Un-utilized Fund Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) Bank balances of Kshs.58,026,326 which includes balances amounting to Kshs.2,016,309 in respect of completed projects that have not been closed and funds transferred back to the Constituency Development Fund bank accounts. This is contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 which requires that all unutilized funds of the Project Management Committees be returned to the Constituency Development Fund accounts

Consequently, Management was in breach of the law.

3. Delay in Implementation of Projects

During the year under review, the Fund received an approval to implement projects worth Kshs.117,671,340. However, examination of the project implementation status revealed that, projects with an estimated cost of Kshs.13,274,547 were not implemented.

In the circumstances, the public did not derive value for money from the delayed projects.

2. Non-Adherence to Public Procurement Regulations

The statement of receipts and payments reflects transfers to other Government units expense of Kshs.89,192,360 and as disclosed in Note 6 to the financial statements. Included in this amount is transfers to Secondary Schools of Kshs.37,300,300 out of which Kshs.3,900,000 was transferred to Githurai Mixed Secondary School for the Construction of two (2) classrooms with a slab. Review of the contract documents provided for audit revealed that the contract was awarded to a contractor at a contract sum of Kshs.3,796,445. However, the accounting officer only notified the successful tenderer contrary to the Public Procurement and Disposal Act, 2015.

Further, physical inspection of three projects completed during the year revealed that, although the projects were complete and in use, certificates of handing over or completion had not been issued. This is contrary to conditions of contract that, upon deciding that the work is complete the contractor shall request the employer's representative to issue a certificate of completion of the work.

In the circumstances, Management was in breach of the law

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for conclusion

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

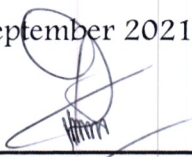
04 August, 2022

*RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 - 2021 Kshs.	2019 - 2020 Kshs.
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		161,367,724	123,040,876
PAYMENTS			
Compensation of employees	4	1,725,091	1,496,038
Use of goods and services	5	9,920,339	7,684,156
Transfers to Other Government Units	6	89,192,360	32,187,216
Other grants and transfers	7	86,253,000	10,489,440
Acquisition of Assets	8	470,000	9,056,805
Other Payments	9	-	-
TOTAL PAYMENTS		187,560,790	60,913,655
SURPLUS/DEFICIT		(26,193,066)	62,127,221

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 6th September 2021 and signed by:



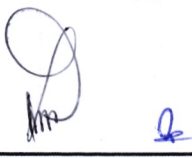
Fund Account Manager

Name: Phares Karanja



National Sub-County
Accountant

Name: Joseph Karanja
ICPAK M/No: 10213



Chairman NG-CDF
Committee

Name: Rachael Macharia

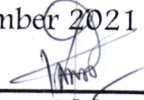


*RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	38,450,645	64,643,711
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		38,450,645	64,643,711
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		38,450,645	64,643,711
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		38,450,645	64,643,711
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	64,643,711	2,516,490
Prior year adjustments	14	-	
Surplus/Deficit for the year		(26,193,066)	62,127,221
NET FINANCIAL POSITION		38,450,645	64,643,711


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 6th September 2021 and signed by:


Fund Account Manager

Name: Phares Karanja


National Sub-County
Accountant

Name: Joseph Karanja
ICPAK M/No: 10213


Chairman NG-CDF Committee


Name: Rachael Macharia



*RUIRU Constituency
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs.	Kshs.
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	-	-
		161,367,724	123,040,876
Payments for operating activities			
Compensation of Employees	4	1,725,091	1,496,038
Use of goods and services	5	9,920,339	7,684,156
Transfers to Other Government Units	6	89,192,360	32,187,216
Other grants and transfers	7	86,253,000	10,489,440
Other Payments	9	-	-
		187,090,790	51,856,850
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		25,723,066	71,184,026
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(470,000)	(9,056,805)
Net cash flows from Investing Activities		(470,000)	(9,056,805)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(26,193,066)	62,127,221
Cash and cash equivalent at BEGINNING of the year	10	64,643,711	2,516,490
Cash and cash equivalent at END of the year		38,450,645	64,643,711




Fund Account Manager

Name: Phares Karanja



National Sub-County
Accountant
Name: Joseph Karanja



Chairman NG-CDF Committee
Name: Rachael Macharia



Ruiru Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Opening Balance (C/BK) and AIA	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
			Previous years Outstanding Disbursements					
	a		b		c	d	e=c-d	f=d/c*100%
RECEIPTS								
Transfers from NG-CDF Board	137,088,879	64,643,711	69,367,724		271,100,314	226,011,435	45,088,879	83
Proceeds from Sale of Assets								
Other Receipts								
TOTAL RECEIPTS	137,088,879	64,643,711	69,367,724		271,100,314	226,011,435	45,088,879	83
PAYMENTS								
Compensation of Employees	1,458,800	350,000	350,767		2,159,567	1,725,091	434,476	80
Use of goods and services	10,879,198	1,673,056	4,374,646		16,926,900	9,920,339	7,006,561	59
Transfers to Other Government Units	54,162,350	17,500,000	36,100,001		107,762,351	89,192,360	18,569,991	83
Other grants and transfers	70,588,531	38,784,742	28,542,310		137,915,583	86,253,000	51,662,583	63
Acquisition of Assets	0	1,643,886	0		1,643,886	470,000	1,173,886	29
Other Payments	0	4,692,027	0		4,692,027	0	4,692,027	0
TOTAL	137,088,879	64,643,711	69,367,724		271,100,314	187,560,790	83,539,524	69

Note:

1. Receipts from the Board as a percentage of the total Budget stood at 83% which translated to a total budget utilisation of between 29% (lowest) and 83% (highest), averaging at 69%.
2. The percentage utilisation under Transfers to Other Government Units mirrored the percentage receipts from the NGCDF Board.



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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,539,524
Less undischursed funds receivable from the Board as at 30th June 2021	45,088,879
	38,450,645
Add Accounts payable - cheques reversed	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	38,450,645

The NGCDF-RUIRU Constituency financial statements were approved on 6th September 2021 and signed by:

Fund Account Manager
Name: Phares Karanja

National Sub-County Accountant
Name: Joseph Karanja
ICPAK M/No: 10213

Chairman NG-CDF Committee
Name: Rachael Macharia



*Ruiru Constituency
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation(f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	1,458,800	350,000	350,767	2,159,567	1,725,091	434,476	80
1.2 Committee allowances	4,766,532		68,411	4,834,943	8,000,000	1,834,943	62
1.3 Use of goods and services	2,000,000	1,000,000	898,126	3,898,126	2,439,339	1,458,787	63
Total	8,225,332	1,350,000	1,317,304	10,892,636	7,164,430	3,728,206	66
2.0 Monitoring and evaluation							
2.1 Capacity building	1,891,635	410,041	1,408,109	3,709,785	2,142,000	1,567,785	58
2.2 Committee allowances	1,221,031	214,297		1,435,328	3281,000	296,328	79
2.3 Use of goods and services	1,000,000	48,718	2,000,000	3,048,718	1,200,000	1,848,718	39
Total	4,112,666	673,056	3,408,109	8,193,831	4,481,000	3,712,831	55
3.0 Emergency							
3.1 Primary Schools	2,692,208	3,000,000	2,542,310	8,234,518	2,900,000	5,334,518	35
3.2 Secondary schools	0	0	0	0	0	0	0
3.3 Tertiary institutions	0	0	0	0	0	0	0

*RUIRU Constituency
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3.4 Security projects	4,500,000	0	0	0	4,500,000	4,500,000	0	0	0
3.5 Unutilised	0	0	0	0	0	0	0	0	0
Total	7,192,208	3,000,000	2,542,310	12,734,518	7,400,000	5,334,518	0	58	
4.0 Bursary and Social Security									
4.1 Secondary Schools	25,000,000	1,000,000	9,000,000	35,000,000	24,548,000	10,452,000	70		
4.2 Tertiary Institutions	15,000,000	16,747,013	17,000,000	48,747,013	44,000,000	4,747,013	90		
4.3 Social Security	7,980,000	0	0	7,980,000	0	7,980,000	0		
4.4 Special Needs	0	0	0	0	0	0	0		
Total	47,980,000	17,747,013	26,000,000	91,727,013	68,548,000	23,179,013	75		
5.0 Sports									
5.1	2,741,777	2,706,389	0	5,448,166	2,705,000	2,743,166	50		
Total	2,741,777	2,706,389	0	5,448,166	2,705,000	2,743,166	50		
6.0 Environment									
6.1	-	-	-	-	-	-	-		
Total	-	-	-	-	-	-	-		
7.0 Primary Schools Projects									
RUIRU PRIMARY SCHOOL	3,900,000	1,500,000	0	5,400,000	5,400,000	0	100		
MUYUYA PRIMARY SCHOOL	962,350	0	0	962,350	962,350	0	100		
KAHAWA WENDANI PRIMARY	3,900,000	0	0	3,900,000	3,900,000	0	100		
MWIHOKO PRIMARY SCHOOL	3,900,000	0	1,000,000	4,900,000	0	4,900,000	0		
MWALIMU FARM PRIMARY	4,500,000	0	0	4,500,000	4,500,000	0	100		
MUTUYA PRIMARY	3,900,000	0	0	3,900,000	3,900,000	0	100		
GITHURAI KIMBO PRIMARY	3,900,000	0	0	3,900,000	3,900,000	0	100		
MANGUO (KIUU) PRIMARY	3,900,000	6,000,000	1,000,000	10,900,000	10,900,000	0	100		
KWANGETHI PRIMARY	4,000,000	0	0	4,000,000	0	4,000,000	0		



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MUKUYU PRIMARY SCHOOL	0	0	3,000,000	3,000,000	3,000,000	3,000,000	0	0	100
GITHUNGURI PRIMARY SCHOOL	0	0	3,000,001	3,000,001	3,000,000	3,000,000	1	100	
GITOTHUA PRIMARY SCHOOL	0	0	3,000,000	3,000,000	3,000,000	3,000,000	0	100	
GIKUMARI PRIMARY SCHOOL	0	0	4,000,000	4,000,000	3,930,010	3,930,010	69,990	98	
ST GEORGES PRIMARY SCHOOL	0	0	3,000,000	3,000,000	3,000,000	3,000,000	0	100	
MATOPENI PRIMARY SCHOOL	0	0	2,500,000	2,500,000	2,500,000	2,500,000	0	100	
Total	32,862,350	7,500,000	20,500,001	60,862,351	51,892,360	8,969,991		85	
8.0 Secondary Schools Projects									
GITOTHUA SECONDARY	0	0	4,000,000	4,000,000	4,000,000	4,000,000	0	100	
DEVKI RUIRU SECONDARY	4,000,000	0	1,500,000	5,500,000	5,500,000	5,500,000	0	100	
KWIHOTA SECONDARY	3,900,000	0	3,000,000	6,900,000	6,900,000	6,900,000	0	100	
GITHUNGUURI SECONDARY	3,000,000	0	3,000,000	6,000,000	6,000,000	6,000,000	0	100	
RUIRU BOYS SECONDARY	2,500,000	7,000,000	0	9,500,000	0	9,500,000	0	0	
GITHURAI MIXED SECONDARY	3,900,000	0	3,900,000	3,900,000	3,900,000	3,900,000	0	100	
RUIRU KIHUNGURO SECONDARY	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	100	
MWIHOKO SECONDARY	0	0	4,100,000	4,100,000	4,100,000	4,100,000	0	100	
GITHURAI MIXED SECONDARY	4,000,000	0	4,000,000	4,000,000	3,900,000	3,900,000	100,000	98	
Total	21,300,000	10,000,000	15,600,000	46,900,000	37,300,000	9,600,000		80	
9.0 Tertiary institutions Projects									
10.0 Security Projects									
GATONGORA CHIEF'S OFFICE	2,000,000	0	0	2,000,000	0	2,000,000	0	0	
MWIHOKO POLICE POST	2,600,000	5,000,000	0	7,600,000	7,600,000	7,600,000	0	100	
KIHUNGURO POLICE POST	1,000,000	0	0	1,000,000	0	1,000,000	0	0	
GITOTHUA POLICE POST	975,776	0	0	975,776	0	975,776	0	0	
GIKUMARI POLICE POST	898,771	0	0	898,771	0	898,771	0	0	
MUTONYA POLICE POST	4,000,000	0	0	4,000,000	0	4,000,000	0	0	
RUIRU POLICE DIVISION	1,200,000	0	0	1,200,000	0	1,200,000	0	0	



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RURU CHIEF OFFICE	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
RURU SUBCOUNTY OFFICE	0	1,230	0	1,230	0	1,230	0	1,230	0
RURU AP POST	0	800,000	0	800,000	0	800,000	0	800,000	0
GITHURAI POLICE	0	500,000	0	500,000	0	500,000	0	500,000	0
RURU SUBCOUNTY HQ	0	30,110	0	30,110	0	30,110	0	30,110	0
GATONGORA POLICE POST	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
Total	12,674,547	15,331,340	-	28,005,887	7,600,000	20,405,887	27		
11.0 Acquisition of assets									
11.1 Motor Vehicles	0	1,059,270	0	1,059,270	0	1,059,270	0		
11.2 Construction of CDF office	0	292,616	0	292,616	235,000	57,616	80		
11.3 Purchase of furniture and equipment	0	292,000	0	292,000	235,000	57,000	80		
11.4 Purchase of computers	0	0	0	0	0	0	0		
Total	0	1,643,886	0	1,643,886	470,000	1,173,886	29		
12.0 Other payments									
STRATEGIC PLAN	0	15000	0	15000	0	15000	0		
ICT HERBS	0	4677027	0	4677027	0	4677027	0		
Total	0	4,692,027		4,692,027		4,692,027	0		
13.0 unallocated fund									
Unapproved projects	-	-	-	-	-	-	-		
AIA	-	-	-	-	-	-	-		
PMC savings	-	-	-	-	-	-	-		
Total	0	0	0	0	0	0	0		
	137,088,879	64,643,711	69,367,724	271,100,314	187,560,790	83,539,524	69		



RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)								
Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %	
PAYMENTS								
Compensation of Employees	1,458,800	350,000	350,767	2,159,567	1,725,091	434,476		80
Use of goods and services Transfers to Other Government Units	10,879,198	1,673,056	4,374,646	16,926,900	9,920,339	7,006,561		59
Other grants and transfers	54,162,350	17,500,000	36,100,001	107,762,351	89,192,360	18,569,991		83
Acquisition of Assets	70,588,531	38,784,742	28,542,310	137,915,583	86,253,000	51,662,583		63
Other payments	-	1,643,886	-	1,643,886	470,000	1,173,886		29
UNALLOCATED FUND	-	4,692,027	-	4,692,027	-	4,692,027		0
TOTAL	137,088,879	64,643,711	69,367,724	271,100,314	187,560,790	83,539,524		69

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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

Transfers from the National Government Constituency Development Fund (NG-CDF)

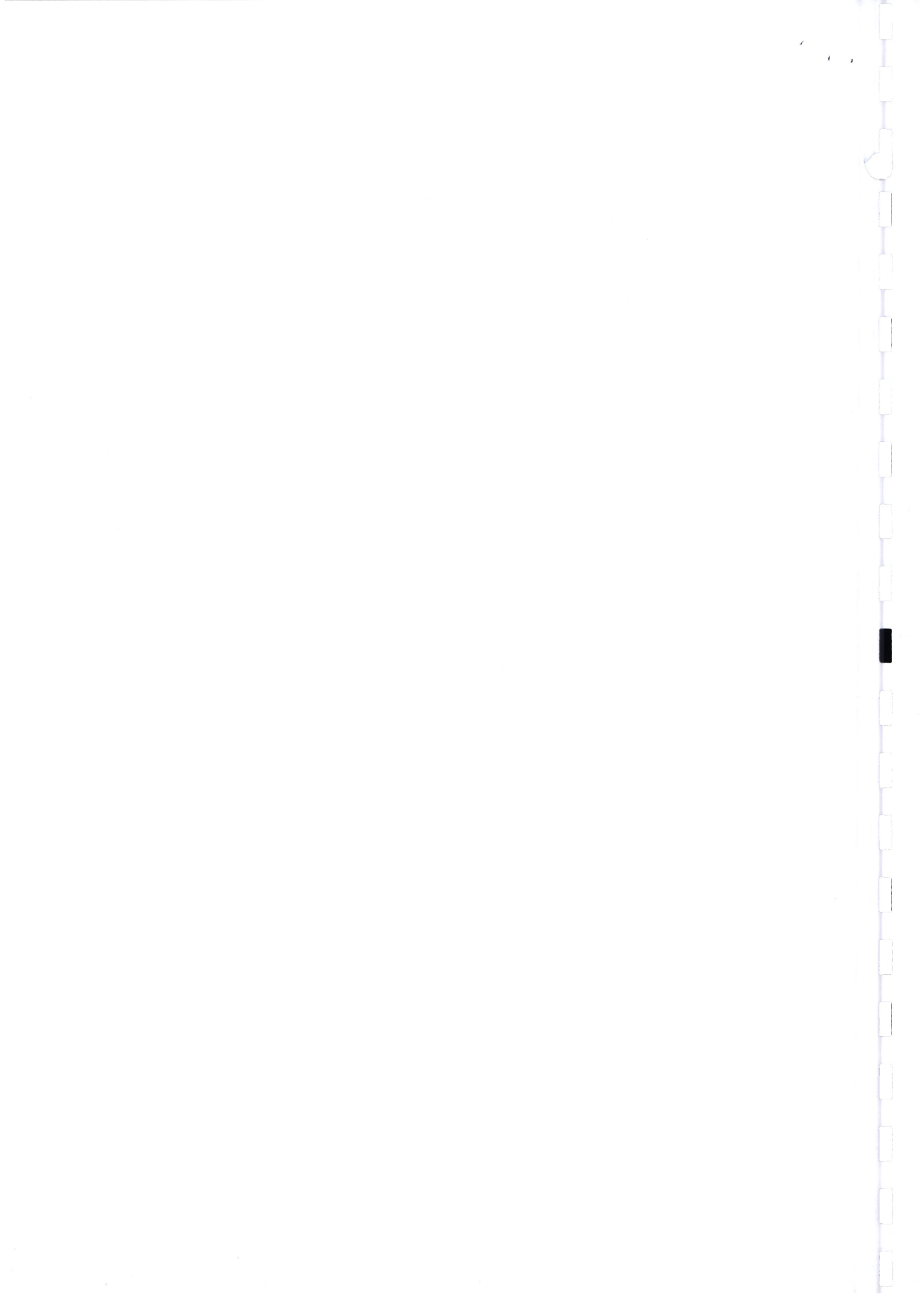
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.



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Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

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 various commercial banks at the end of the financial year.



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7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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14. Errors

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

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

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
AIE NO. B 005108	5,000,000.00	55,040,876
AIE NO. B 030184	10,000,000.00	4,000,000
AIE NO. B 030428	13,000,000.00	20,000,000
AIE NO. B 006370	6,900,000.00	7,000,000
AIE NO. B 042761	6,000,000.00	23,000,000
AIE NO. B 047007	6,000,000.00	14,000,000
AIE NO. B 041083	12,000,000.00	
AIE NO. B 047450	9,000,000.00	
AIE NO. B 041290	11,100,000.00	
AIE NO. B 047710	13,000,000.00	
AIE NO. B 049297	69,367,724.00	
Total	161,367,724	123,040,876

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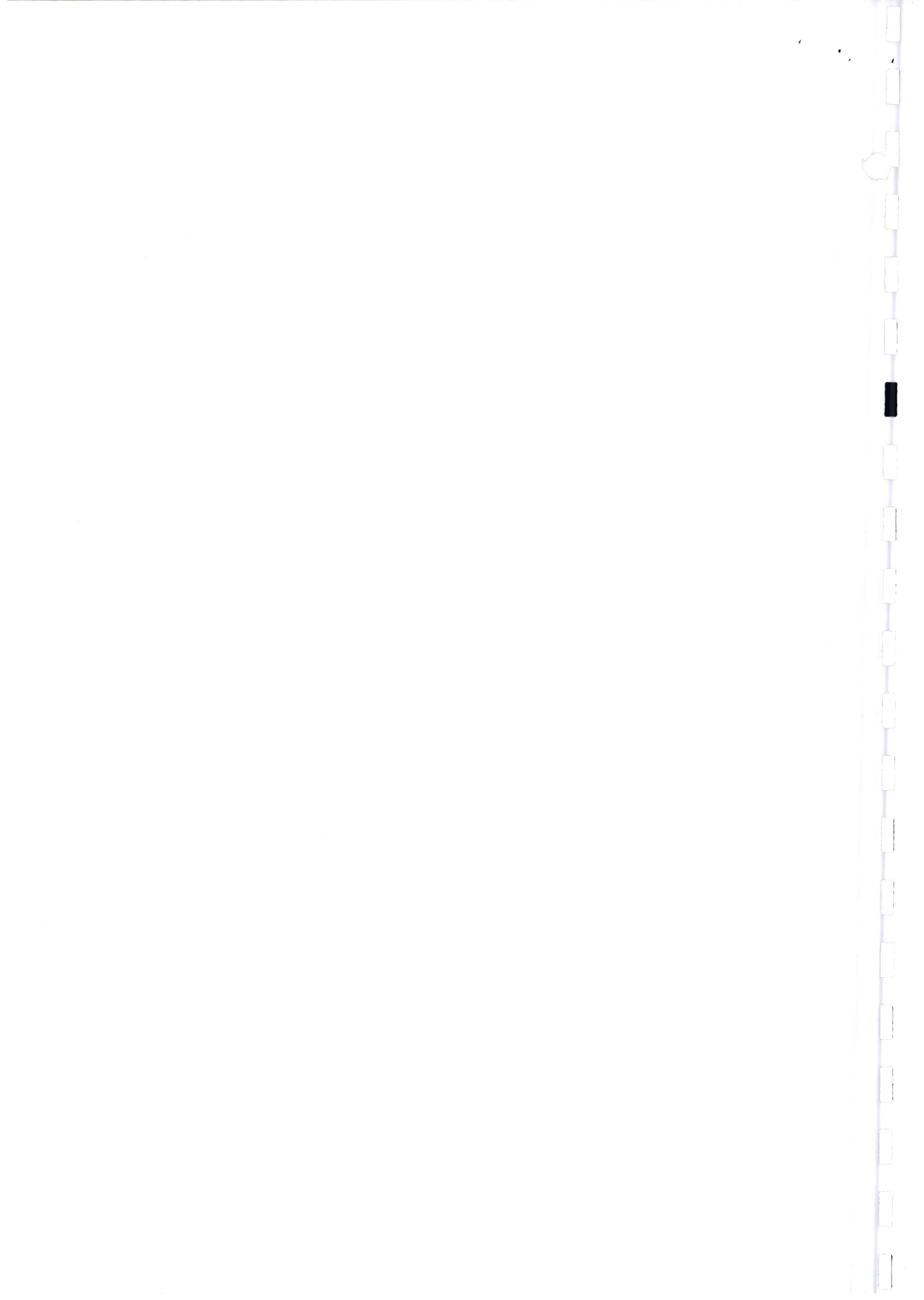
Reports and Financial Statements for The Year Ended June 30, 2021

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
Description		2020 - 2021	2019 - 2020		
		Kshs	Kshs		
Receipts from the Sale of Buildings			-		
Receipts from the Sale of Vehicles and Transport Equipment			-		
Receipts from the Sale Plant Machinery and Equipment			-		
Receipts from the Sale of Office and General Equipment			-		
TOTAL		-	-		
3 OTHER RECEIPTS					
Description		2020 - 2021	2019 - 2020		
		Kshs	Kshs		
Interest Received			-		
Rents			-		
Receipts Sale of Tender Documents		-	-		
Hire of plant/equipment/facilities		-	-		
Unutilized funds from PMCs			-		
Other Receipts Not Classified Elsewhere (specify)		-	-		
TOTAL		-	-		
4 COMPENSATION OF EMPLOYEES					
Description		2020 - 2021	2019 - 2020		
		Kshs	Kshs		
NG-CDFC Basic staff salaries		1,385,419	1,247,457		
Personal allowances paid as part of salary		-	-		
House allowance		-	-		
Transport allowance		-	-		



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	Leave allowance		-	-
	Gratuity-contractual employees		325,272	236,381
	Employer Contributions Compulsory national social security schemes		14,400	12,200
	TOTAL		1,725,091	1,496,038
	5 USE OF GOODS AND SERVICES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
	Utilities, supplies and services		487,520	69,000
	Electricity		-	-
	Water & sewerage charges		45,502	-
	Office rent		-	385,000
	Communication, supplies and services		-	0
	Domestic travel and subsistence		24,000	22,500
	Printing, advertising and information supplies & services		86,000	126,374
	Rentals of produced assets		-	-
	Training expenses		-	590,000
	Hospitality supplies and services		451,000	0
	Other committee expenses		4,134,000	2,300,000
	Committee allowance		4,139,000	3,840,000
	Insurance costs		198,147	176,692
	Specialised materials and services		-	-
	Office and general supplies and services		-	60,000
	Fuel , oil & lubricants		240,000	100,000
	Other operating expenses			0
	Bank service commission and charges		27,170	5,540
	Other Operating Expenses		-	-
	Security operations		-	-



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	Routine maintenance - vehicles and other transport equipment		88,000	9,050
	Routine maintenance- other assets		-	0
	TOTAL		9,920,339	7,684,156
	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
	Transfers to Primary Schools		51,892,360	15,187,216
	Transfers to Secondary Schools		37,300,000	7,000,000
	Transfers to Tertiary Institutions			10,000,000
	TOTAL		89,192,360	32,187,216
	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
	Bursary - Secondary (see attached list)		37,823,000	1,213,000
	Bursary -Tertiary (see attached list)		30,725,000	40,000
	Bursary- Special Schools		-	-
	Mocks & CAT (see attached list)		-	-
	Social Security programmes (NHIF)		-	-
	Security Projects (see attached list)		7,600,000	4,000,000
	Sports Projects (see attached list)		2,705,000	-
	Environment Projects (see attached list)		-	-
	Emergency Projects (see attached list)		7,400,000	5,236,440
	TOTAL		86,253,000	10,489,440
	8 ACQUISITION OF ASSETS			



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<u>Non-Financial Assets</u>		2020 - 2021	2019 - 2020
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	7,848,805
Refurbishment of Buildings		-	-
Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment		-	-
Purchase of office furniture and and General Equipment		-	1,208,000
Purchase of computers ,printers and other IT equipments		-	-
Purchase of ICT Equipment, Software and Other ICT Assets		470,000	-
Purchase of Specialized Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets		-	-
TOTAL		470,000	9,056,805
9 Other Payments			
Strategic Plan		-	-
ICT Hubs		-	-
		-	-
TOTAL		-	-
10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020



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		Kshs (30/6/2021)	Kshs (30/6/2020)	
Equity Bank - Ruiru Branch	A/C No.0870261708315	38,450,645	64,643,711	
		-	-	
TOTAL		38,450,645	64,643,711	
10B: CASH IN HAND)				
		2020 - 2021	2019 - 2020	
		Kshs (30/6/2021)	Kshs (30/6/2020)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
TOTAL		-	-	
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
TOTAL		-	-	-
12A Retention				
		2020-2021	2019-2020	
		KShs	KShs	
Retention as at 1st July (A)		832,683	412,655	
Retention held during the year (B)		1,687,800	1,654,678	
Retention paid during the Year (C)		2,234,546	1,234,650	
Closing Retention as at 30th June D= A+B-C		285,937	832,683	
12 B Gratuity				
		2020-2021	2019-2020	



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		KShs	KShs	
	Gratuity as at 1 st July (A)	27,106	24,112	
	Gratuity held during the year (B)	298,166	212,269	
	Gratuity paid during the Year (C)	325,272	236,381	
	Closing Gratuity as at 30 th June D= A+B-C	27,106	27,106	
	13 BALANCES BROUGHT FORWARD			
		2020- 2021	2019- 2020	
		Kshs (1/7/2020)	Kshs (1/7/2019)	
	Bank accounts	64,643,711	2,516,490	
	Cash in hand	-	-	
	Imprest	-	-	
	TOTAL	64,643,711	2,516,490	
	14. PRIOR YEAR ADJUSTMENTS			
		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
	Description of the error	Kshs	Kshs	Kshs
	Bank accounts balances	-	-	-
	Cash in hand	-	-	-
	Accounts Payable	-	-	-
	Receivables	-	-	-
	Others (specify)	-	-	-
	Total	-	-	-
	15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST			
		2020- 2021	2019- 2020	
		Kshs	Kshs	
	Outstanding Imprest as at 1st July (A)	0	0	
	Imprest issued during the year (B)	6,546,000	5,550,000	

RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

	Imprest surrendered during the Year (C)	6,546,000	5,550,000
	Net changes in accounts receivables (D=A+B-C)	0	0
	16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION		
		2020- 2021	2019- 2020
		Kshs	Kshs
	Deposits and Retention as at 1st July 2019 (A)	0	0
	Deposits and Retention held during the year (B)	0	945,000
	Deposits and Retention paid during the year ©	0	945,000
	Closing accounts payable at 30th June (D=A+B-C)	0	0
	17. OTHER IMPORTANT DISCLOSURES		
	17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
		2020- 2021	2019- 2020
		Kshs	Kshs
	Construction of buildings	-	-
	Construction of civil works	-	-
	Supply of goods	-	-
	Supply of services	-	-
	TOTAL	-	-
	17.2: PENDING STAFF PAYABLES (See Annex 2)		
		2020- 2021	2019- 2020
		Kshs	Kshs
	NGCDF Staff	0	0
	Others	0	0
	Total	0	0
	17.3: UNUTILISED FUNDS (See Annex 3)		
		2020- 2021	2019- 2020
		Kshs	Kshs
	Compensation of employees	434,476	700,769



RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

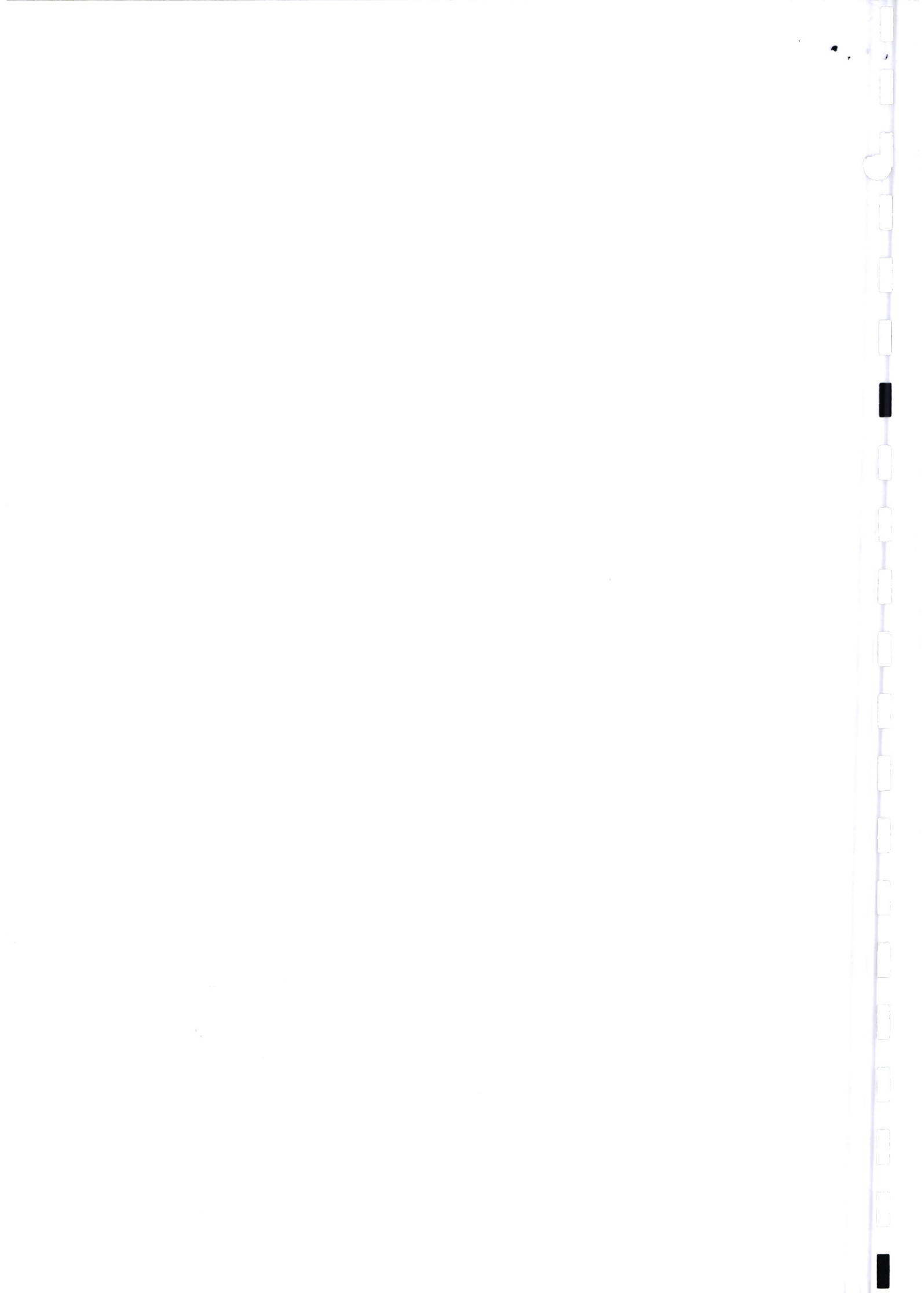
	Use of goods and services		7,006,561	6,047,702	
	Amounts due to other Government entities (see attached list)		18,569,991	53,600,001	
	Amounts due to other grants and other transfers (see attached list)		51,662,583	67,327,052	
	Acquisition of assets		1,173,886	1,643,886	
	Others (<i>specify</i>)		4,692,027	4,692,027	
	Funds pending approval		0	0	
	Total		83,539,524	134,011,437	
	17.4: PMC ACCOUNT BALANCES (See Annex 5)				
			2020- 2021	2019- 2020	
			Kshs	Kshs	
	PMC account balances (see attached list)		58,026,329	1,315,562	



*RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					



*Ruiru Constituency
National Government Constituencies Development Fund (NGCDF)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff .				
1. Magdalene Wangui		1/7/2018	0	
2. Isaac Gitau		1/7/2018	0	
3. Monicah Wambui		1/7/2018	0	
4. Virginiah Wanjiru		1/7/2018	0	
5. Joseph Mundia		1/7/2018	0	
6. John Gitau		1/7/2018	0	
Sub-Total			0	
Grand Total			0	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY
Reports and Financial Statements
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ANNEX 3 - UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Unspent salary funds	434,476	700,769	
Use of goods & services	Unspent funds in respect to goods and services	7,006,561	6,047,702	
Sub-Total		7,441,037	6,748,471	
Amounts due to other Government entities				
Secondary Schools	Unpaid funds in respect to secondary schools	9,600,000	25,600,000	
Primary Schools	Unpaid funds in respect to primary schools	8,969,990	28,000,001	
Tertiary Institutions	Unpaid funds - tertiary institutions	0	0	
Sub-Total		18,569,990	53,600,001	
Amounts due to other grants and other transfers				
Emergencies	Unutilized Emergency funds	5,334,518	5,542,311	
Security Projects	Unspent funds in respect of security projects	20,405,887	15,331,340	
Sports	sports funds	2,743,166	2,706,388	
Bursaries	Balance of Bursary funds	23,179,013	43,747,013	
Sub-Total		51,662,584	67,327,052	
Acquisition of assets				
Purchase of Motor Vehicles	Unspent Motor Vehicles funds	1,059,270	1,059,270	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUIRU CONSTITUENCY
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Construction of NGCDF office	Balance in respect to Construction of NGCDF office block	114,616	584,616	
Sub-Total		1,173,886	1,643,886	
Others				
Strategic Plan	Balance in respect of the Strategic Plan project	15,000	15,000	
ICT Pkts	Unspent funds earmarked for re-allocation	4,677,027	4,677,027	
Sub-Total		4,692,027	4,692,027	
Sub-Total		83,539,524	134,011,437	
Funds pending approval		0	0	
Grand Total		83,539,524	134,011,437	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	0	0	0
Buildings and structures	11,766,005	0	0	11,766,005
Transport equipment	4,940,730	0	0	4,940,730
Office equipment, furniture and fittings	1,943,255	470,000	0	2,413,255
ICT Equipment,	287,845	0	0	287,845



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

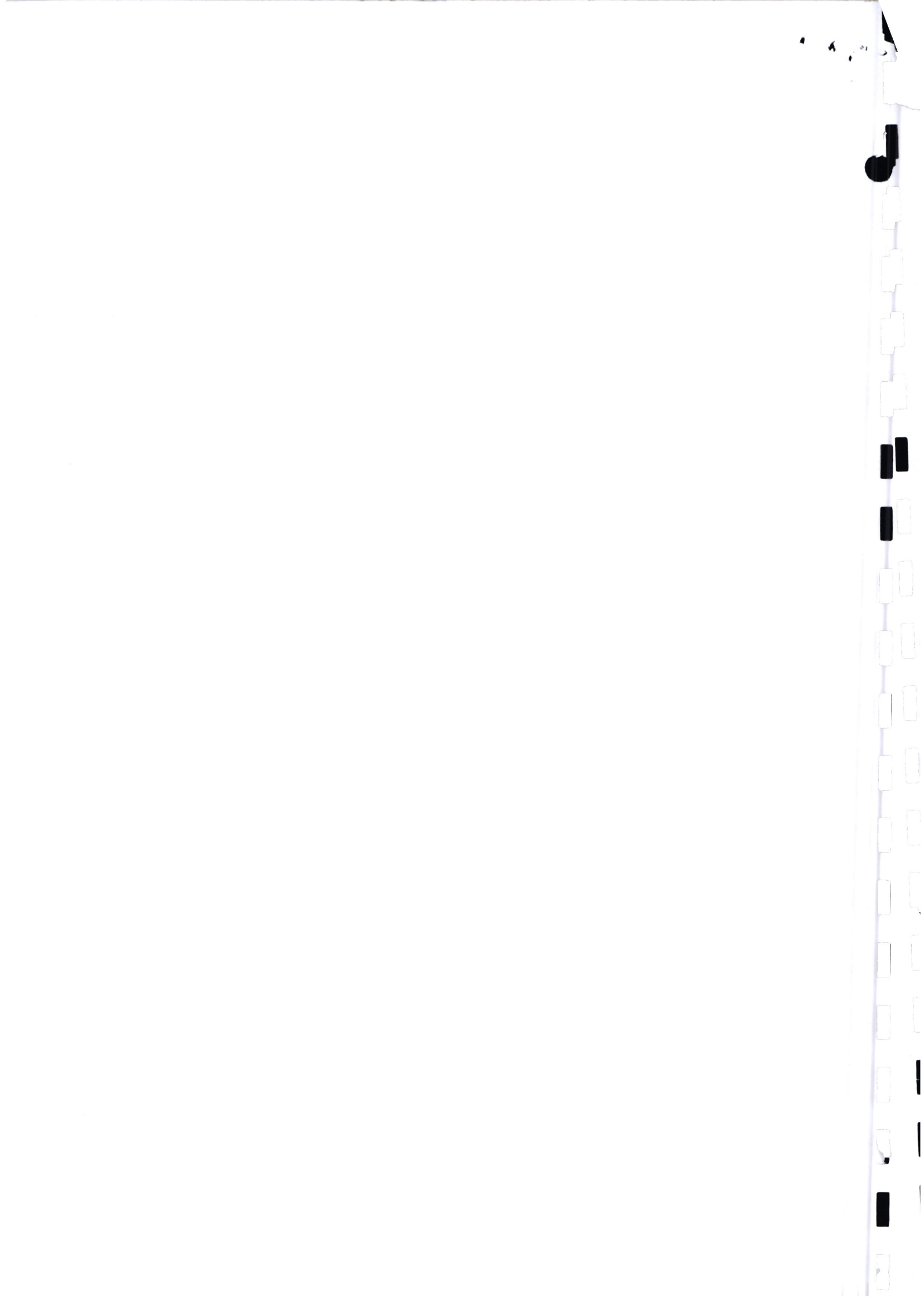
Software and Other ICT Assets					
Other Machinery and Equipment	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	0	0	0	0	0
Total	18,937,835	470,000	0	0	19,407,835



RUIRU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
RUIRU TOWNSHIP PRIMARY SCHOOL	EQUITY	870277597388	23,546	1,030,028
MUTUYA PRIMARY SCHOOL	EQUITY	870262678954	8,764	1,345
KAHAWA WENDANI PRIMARY	EQUITY	870270909956	4,582	2,654
MWIHOKO PRIMARY SCHOOL	EQUITY	870277597390	1,232	4,203
MWALIMU FARM PRIMARY	EQUITY	870276666634	574,089	3,987
MUTUYA PRIMARY	EQUITY	870274567898	7,635	1,367
GITHURAI KIMBO PRIMARY	EQUITY	870245619876	3,746,876	34,345
MANGUO (KIUU) PRIMARY	EQUITY	870277597388	56,000	234
KWANGETHE PRIMARY	EQUITY	870277597388	1,200	98,765
MUKUYU PRIMARY SCHOOL	EQUITY	870208324567	1,756	8,765
GITHUNGURI PRIMARY SCHOOL	EQUITY	870277587687	987	98,765
GITOTHUA PRIMARY SCHOOL	EQUITY	870277598673	4,532	876
GIKUMARI PRIMARY SCHOOL	EQUITY	870277434560	876	765
ST GEORGES PRIMARY SCHOOL	EQUITY	870277650967	3,452	345
MATOPENI PRIMARY SCHOOL	EQUITY	870278765453	6,542	1,234
GITOTHUA SECONDARY	EQUITY	872675429340	65,098	987
DEVKI RUIRU SECONDARY	EQUITY	870278765298	3,985,678	1,756
KWIHOTA SECONDARY	EQUITY	870277864234	3,876,546	987
GITHUNGURI SECONDARY	EQUITY	870278764308	5,700,000	4,532
RUIRU BOYS SECONDARY	EQUITY	870298456754	4,329	876
GITHURAI MIXED SECONDARY	EQUITY	870270009388	3,800,000	3,452
RUIRU KIHUNGURO SECONDARY	EQUITY	870277512340	465,342	564
MWIHOKO SECONDARY	EQUITY	870277597388	187,876	400
GITHURAI MIXED SECONDARY	EQUITY	870277876987	4,000,000	8,652
MWIHOKO POLICE STATION	EQUITY	870277598765	456,675	5,678
KWIHOTA SECONDARY	EQUITY	870265277382	4,750.10	0
GITHUNGURI PRIMARY SCHOOL	EQUITY	870263351728	416,916.00	0
MATOPENI PRIMARY SCHOOL	EQUITY	870280371067	3,870,202.00	0
MUKUYU PRIMARY SCHOOL	EQUITY	870280822391	65,942.00	0
MUTUYA PRIMARY SCHOOL	EQUITY	870279808993	100,160.00	0
MWALIMU FARM PRIMARY	EQUITY	870280960702	151,483.00	0
MWIHOKO SECONDARY	EQUITY	870262670933	637,660.00	0
Ruiru Kihunguro Secondary	EQUITY	870280939658	762,744.00	0
ST GEORGES PRIMARY SCHOOL	EQUITY	870263351691	532,032.00	0



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KWANGETHE PRIMARY	EQUITY	870262670849	1,749,280.00	0
Githunguri Secondary School	EQUITY	870265787038	4,222.00	0
KAHAWA WENDANI PRIMARY	EQUITY	870269039508	46,785.00	0
Githurai Mixed Secondary School	EQUITY	870262670805	3,001,749.00	0
Ruiru Township Secondary School	EQUITY	870262538860	3,795,403.00	0
Manguo Primary School	EQUITY	870280367755	7,623,705.00	0
Ruiru Primary school	EQUITY	876027917203	97,418.00	0
GITHURAI KIMBO PRIMARY	EQUITY	870262670978	177,493.00	0
Gitohua Primary School	EQUITY	870279132233	335,964.00	0
Gitohua Secondary School	EQUITY	870262670951	3,720,551.00	0
GITHUNGURI PRIMARY SCHOOL	EQUITY	870263351728	81,925.00	0
TOTAL			58,026,329	1,315,562



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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	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)
RUIRU/CDF /13/2018	Non Submission of trial balance	Trial balance submitted for audit verification	Fund Manager	Resolved	Resolved

