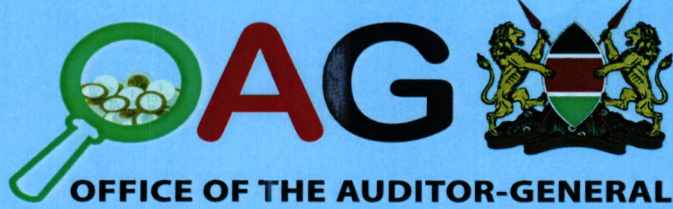


REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



Enhancing Accountability



REPORT

✓

THE NATIONAL ASSEMBLY PAPERS LAYED	
DATE: 24 MAR 2022	DAY: <input type="text"/>
TABLED BY:	<input type="text"/>
CLERK-AT THE-TABLE:	<input type="text"/>

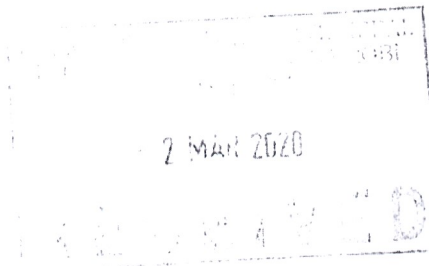
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**

Revised Template 30th June 2019



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -RUARAKA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

	Page
Table of Content	
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN	4
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES	9
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	10
V. STATEMENT OF ASSETS AND LIABILITIES.....	11
VI. STATEMENT OF CASHFLOW	12
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	14
VIII BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	16
IX. SIGNIFICANT ACCOUNTING POLICIES	20
X. NOTES TO THE FINANCIAL STATEMENTS.....	24

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

**Reports and Financial Statements
For the year ended June 30, 2019**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jane Kariuki
3.	Sub-County Accountant	Priscah Jepchumba
4.	Chairperson NG-CDFC	Peter Akuma

(d) Fiduciary Oversight Arrangements

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

P.O. Box 10482-00100
Kasarani Resource Centre
Along Outering Road
Nairobi, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

(f) NG-CDF RUARAKA Constituency Contacts

Telephone: (254)
E-mail: cdfruaraka@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NG-CDF RUARAKA Constituency Bankers

1. Bank Name: Equity bank
Branch: kariobangi branch
Account Name: Ruaraka NG-CDF
Account Number: 0320261619654
Address: 75104, Nairobi

(h) Independent Auditors

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

(i) Principal Legal Adviser

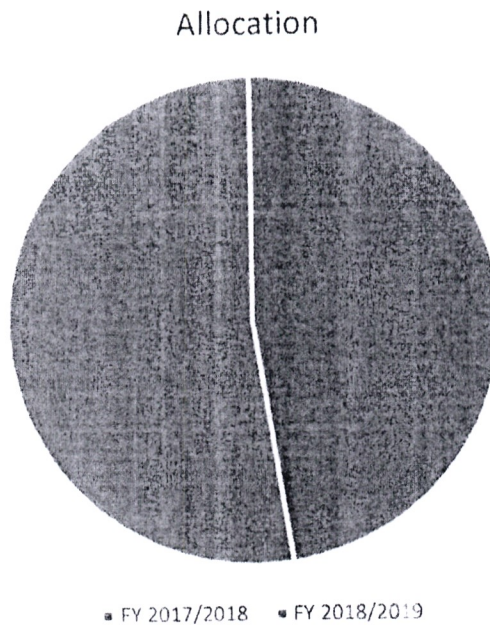
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 RUARAKA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Summary of the budget performance against the actual amounts for the current year based on the economic classification and programmes

Figure 1.0



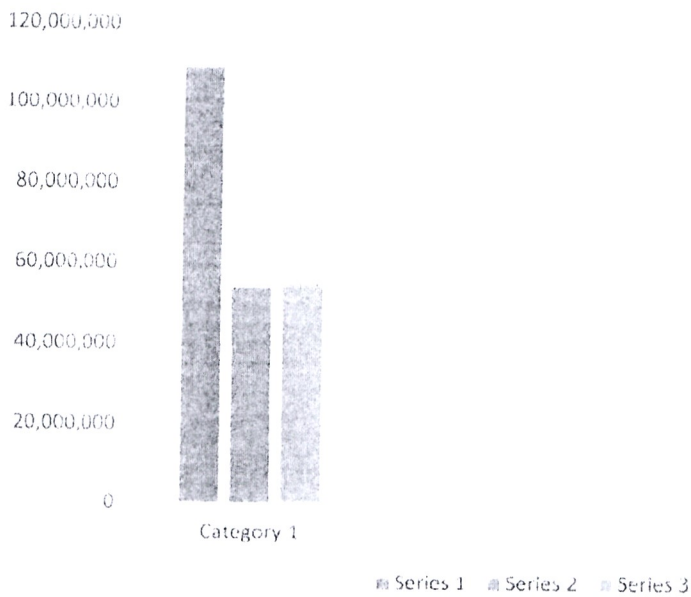
The above figure shows the total allocation in FY 2017/2018 of Kshs.98,689,655 as compared to FY 2018/2019 allocation of Kshs.109,040,876, translating to 48% and 52% respectively on comparison basis. The 4% increment in the allocation translates to improved service delivery within the constituency

Figure 2.0

Total allocation for FY 018/019	Total funds received for FY 018/019	Un-received amount
109,040,876	54,000,000	55,040,876

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 RUARAKA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

Figure 2.1



Key 1

Series 1- Total allocation for FY 2018/2019

Series 2- Total received fund for FY 018/019

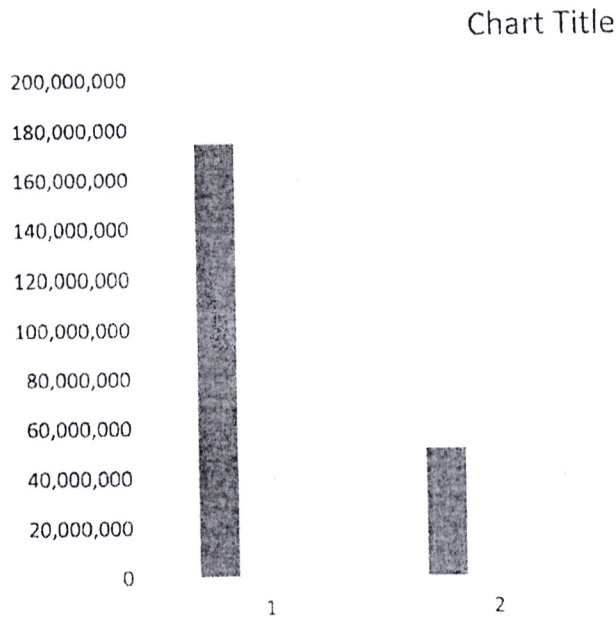
Series 3- Total unreceived fund for FY 018/019

The above figures, 2.0 and 2.1 shows the total allocation of funds for the FY 2018/2019 versus the actual fund disbursed (54M) which translates to 49.5%

Figure 3.0

Total balance b/d 1 st July 2018	Total allocation for FY 018/019	Total budget for the year	Actual funds utilised within the year	Unutilised funds
65,455,382	109,040,876	174,496,258	51,292,866	72,540,876

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019



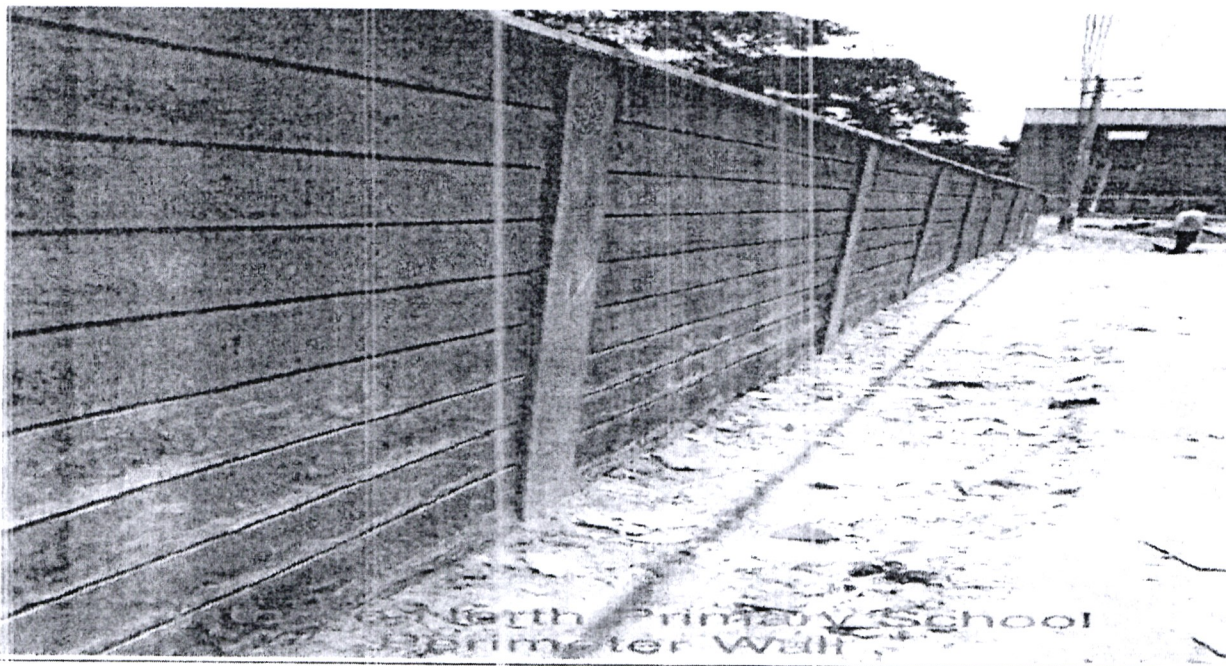
Key

- 1 – Total actual funds available for use in the FY 2018/2019
- 2 - Total funds utilised in the FY 2018/2019

Figure 3.0 and 3.1 shows the total funds available for use compared to actual utilisation within the year, representing 29.4 %. By the end of the financial year an amount of 72,540,876 was yet to be received from the Board. The unreceived funds comprises of Kshs. 55,040,876 for FY 2018/2019 and Kshs.17,500,000 for FY 2016/2017

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019*

Key achievements



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Implementation challenges

1. Low literacy rate among some of the stake holders entrusted with project implementation
2. Shortage of man power from technical departments
3. Conflict of interest
4. Unavailability of government land to set up new infrastructures

Way forward

1. Continuous capacity building of the stakeholders
2. Engage technical personnel in the NG-CDF office to assist where applicable eg through internships
3. Adherence to all the governing laws
4. Ensure all projects/PMCs have legal documents for land ownership

Sign

Peter Akuma
CHAIRMAN NG-CDF COMMITTEE

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

**Reports and Financial Statements
For the year ended June 30, 2019**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

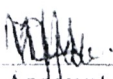
The Accounting Officer in charge of the NG-CDF-RUARAKA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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 NG-CDF-RUARAKA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF-RUARAKA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

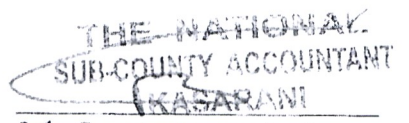
The Accounting Officer in charge of the NG-CDF-RUARAKA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF-RUARAKA Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.



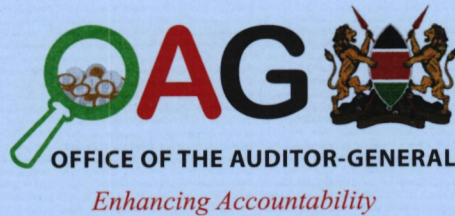
Fund Account Manager
Name: Jane Kariuki



Sub-County Accountant
Name: Priscah Jepchumba
ICPAK Member Number: 15993

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUARAKA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ruaraka Constituency set out on pages 10 to 40, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows for the year then ended, statement of appropriation - recurrent and development combined, 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 the National Government Constituencies Development Fund - Ruaraka Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Ruaraka 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 opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.174,601,258 and Kshs.102,060,382 respectively resulting to an under-funding of Kshs.72,540,876 or 42% of the budget. Similarly, the Fund spent Kshs.51,292,866 against an approved budget of Kshs.174,601,258 resulting to an under-expenditure of Kshs.123,308,392 or 71% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Ruaraka Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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 governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

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


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

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

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

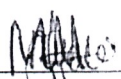
10 February, 2022


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 201
		Kshs	Ksh
RECEIPTS			
Transfers from CDF board	1	63,500,000.00	98,189.65
Proceeds from Sale of Assets	2	-	
Other Receipts	3	105,000.00	
TOTAL RECEIPTS		63,605,000.00	98,189.65
PAYMENTS			
Compensation of employees	4	3,311,609.50	2,630.00
Use of goods and services	5	5,525,723.00	8,798.02
Transfers to Other Government Units	6	10,921,775.00	22,855.17
Other grants and transfers	7	31,533,758.00	23,471.21
Acquisition of Assets	8	-	
Other Payments	9	-	
TOTAL PAYMENTS		51,292,865.50	57,754.40
SURPLUS/DEFICIT		12,312,134.50	40,435.24

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RUARAKA Constituency financial statements were approved on _____ 2019 and signed by:


 Fund Account Manager
 Name: Jane Kariuki


**THE NATIONAL
 SUB-COUNTY ACCOUNTANT
 KASARANI**
 Sub-County Accountant
 Name: Priscah Jephumba
 ICPAK Member Number: 15993

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


Reports and Financial Statements

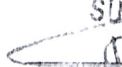
For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	51,891,298	38,455,382
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		51,891,298	38,455,382
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		51,891,298	38,455,382
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		51,891,298	38,455,382
REPRESENTED BY			
Fund balance b/fwd 1st July 2018	13	38,455,382	(1,979,865)
Surplus/Deficit for the year		12,312,135	40,435,247
Prior year adjustments	14	1,123,781	-
NET LIABILITIES		51,891,298	38,455,382

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RUARAKA Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name: Jane Kariuki


**THE NATIONAL
SUB-COUNTY ACCOUNTANT**
KASARAU
Sub-County Accountant
Name: Priscah Jepchumba
ICPAK Member Number: 15993


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

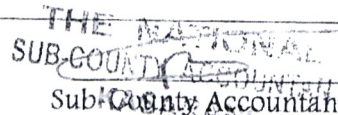
VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts				
Transfers from CDF Board	1		63,500,000	98,189,655
Other Receipts	3		105,000	-
Total Receipts			63,605,000	98,189,655
Payments				
Compensation of Employees	4		3,311,610	2,630,000
Use of goods and services	5		5,525,723	8,798,020
Transfers to Other Government Units	6		10,921,775	22,855,172
Other grants and transfers	7		31,533,758	23,471,216
Other Payments	9		-	-
Total Payments			51,292,866	57,754,408
Total Receipts Less Total Payments			12,312,135	40,435,247
Adjusted for:				
Outstanding Imprest	11	-		-
Retention	12A	-		-
Gratuity Payable	12B	-		-
Prior Year adjustment	14	1,123,781		-
Net Adjustments			1,123,781	-
Net cash flow from operating activities			13,435,916	40,435,247
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8			-
Net cash flows from Investing Activities				-
NET INCREASE IN CASH AND CASH EQUIVALENT			13,435,916	40,435,247
Cash and cash equivalent at BEGINNING of the year	13		38,455,382	(1,979,865)
Cash and cash equivalent at END of the year			51,891,298	38,455,382

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-RUARAKA Constituency financial statements were approved on _____ 2019 and signed by:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019


Fund Account Manager
Name: Jane Kariuki


Sub-County Accountant
Name: Priscah Jepchumba
ICPAK Member Number: 15993

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARA CONSTITUENCY
Receipts and Financial Statements
for the year ended June 30, 2019

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	109,040,876	65,455,382	174,496,258	101,955,382.00	72,540,876	58.4%
proceeds from Sale of Assets						
Other Receipts		105,000	105,000	105,000.00		100.0%
TOTAL RECEIPTS	109,040,876	65,560,382	174,601,258	102,060,382.00	72,540,876	58.5%
PAYMENTS						
compensation of Employees	4,342,453		4,342,453	3,311,610	1,030,843	76.3%
use of goods and services	5,471,226	54,497	5,525,723	5,525,723		100.0%
transfers to Other Government entities	43,047,167	15,200,000	58,247,167	10,921,775	47,325,392	18.8%
other grants and transfers	36,180,030	28,023,858	64,203,888	31,533,758	32,670,130	49.1%
Other Payments	8,000,000	4,677,027	12,677,027		12,677,027	0.0%
Unapproved projects	12,000,000	17,500,000	29,500,000		29,500,000	0.0%
Unallocated AIA		105,000	105,000		105,000	0.0%
TOTAL	109,040,876	65,560,382	174,601,258	51,292,866	123,308,392	29.4%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2019

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

ITEM	%	EXPLANATION
Compensation to employees	76.3%	The gratuity payable for the said FY was yet to be paid thus the money is still unutilised
Transfer to other government entities	18.8%	Prolonged tendering process due to changes of officers of the Board translated to unutilised funds in the account
Other grants and transfers	49.1%	Prolonged tendering process due to changes of officers of the Board translated to unutilised funds in the account
Other Payments	0.0%	Prolonged tendering process due to changes of officers of the Board translated to unutilised funds in the account
Unapproved projects	0	Projects are not yet approved
Unallocated AIA	0	AIE for the said amount is not yet granted

(a) (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The changes between the original and final budget are as a result of unutilized amount brought forward from the previous financial year.

The NG-CDF RUARAKA Constituency financial statements were approved on _____ 2019 and signed by:


THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
SUB-COUNTY ACCOUNTANT
PRISCAH JEPHUMBA

Fund Account Manager
 Name: Jane Kariuki
 Name: Priscah Jephumba
 ICPAK Member Number: 15993

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARA B A CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2019

II. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
Compensation of employees	4,342,453	-	4,342,453	3,311,610	1,030,843
Committee allowances	1,200,000	-	1,200,000	1,200,000	-
Use of goods and services	1,000,000	54,497	1,054,497	1,054,497	-
Sub-Total	6,542,453	54,497	6,596,949	5,566,106	1,030,843
2.0 Monitoring and evaluation					
Capacity building	1,300,000	-	1,300,000	1,300,000	-
Committee allowances	1,000,000	-	1,000,000	1,000,000	-
Use of goods and services	971,226	-	971,226	971,226	-
Sub-Total	3,271,226	-	3,271,226	3,271,226	-
3.0 EMERGENCIES					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

Emergencies- Purchase of food stuffs, iron sheets, buckets, Mattresses and blankets	5,738,993	-	5,738,993	3,565,000	2,173,993
Sub-Total	5,738,993	-	5,738,993	3,565,000	2,173,993
4.0 Bursary and Social Security					
Secondary Schools	15,260,219	12,431,781	27,692,000	12,100,000	15,592,000
Tertiary Institutions	12,000,000	2,505,870	14,505,870	6,016,758	8,489,112
Sub-Total	27,260,219	14,937,651	42,197,870	18,116,758	24,081,112
5.0 Sports					
Tourment	2,180,818		2,180,818	352,000	1,828,818
Sub-Total	2,180,818	-	2,180,818	352,000	1,828,818
6.0 Environment					
6.1 Purchase of 10,000 litres water tank, construction of tank base and piping at chandaria primary	200,000		200,000		200,000
6.2 Purchase of 10,000 litres water tank, construction of tank base and piping at Mathare North Primary School	200,000		200,000		200,000
6.3 Purchase of 10,000 litres water tank, construction of tank base and piping at Babadogo primary	200,000		200,000		200,000
6.4 Purchase of 10,000 litres water tank, construction of tank base and piping at Drive In primary	200,000		200,000		200,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2019

5 Purchase of 10,000 litres water tank, construction of tank base and piping at Kasarani Resource Centre	200,000		200,000	-	200,000
Sub-Total	1,000,000		1,000,000		1,000,000
O Primary Schools Projects					
Abadogo Primary School multipurpose hall	15,948,987		15,948,987		15,948,987
Drive Inn Primary School Dinning hall	5,157,362		5,157,362	2,369,190	2,788,172
Mathare north primary school	5,000,000	9,000,000	14,000,000	8,552,585	5,447,415
Mathare north primary school multipurpose Hall	15,940,818		15,940,818	-	15,940,818
Sub-Total	42,047,167	9,000,000	51,047,167	10,921,775	40,125,392
O Secondary Schools Projects					
Uaraka High School Bus	1,000,000	6,200,000	7,200,000		7,200,000
Sub-Total	1,000,000	6,200,000	7,200,000		7,200,000
O.O Security Projects					
Uguyi Summer Chiefs Camp		3,586,207	3,586,207		3,586,207
Korogocho Security Light		9,500,000	9,500,000	9,500,000	-
Sub-Total		13,086,207	13,086,207	9,500,000	3,586,207

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
Reports and Financial Statements
for the year ended June 30, 2019

12.0 Others								
Innovation Hub			4,677,027	4,677,027	-			4,677,027
Kasarani Resource Centre	8,000,000			8,000,000	-			8,000,000
Sub-Total	8,000,000		4,677,027	12,677,027	-			12,677,027
13.0 Unapproved projects								
Modern markets			17,500,000	17,500,000	-			17,500,000
Lucky Summer Chiefs Camp	12,000,000			12,000,000	-			12,000,000
Sub-Total	12,000,000		17,500,000	29,500,000	-			29,500,000
14.0 Unallocated AIA								
Sale of tender documents			105,000	105,000	-			105,000
Sub-Total			105,000	105,000	-			105,000
GRAND TOTALS	109,040,876		65,560,382	174,601,258	51,292,866			123,308,392

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme used. Ensure that this document is completed to enable consolidation by the National Treasury)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-RUARAKA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2018-2019 Kshs	2017 - 2018 Kshs
1330407	Normal Allocation	B 005229	4,500,000	
		B 005320	5,000,000	
		B 030207	10,000,000	
		B 005460	12,000,000	
		B 007459	8,000,000	
		B 042832	11,000,000	
		B 047045	13,000,000	
		A855992		5,500,000
		A892798		37,905,172
		A896848		21,000,000
		A 896919		22,405,173
		A 896981		11,379,310
1330408	Conditional grants	AIE NO...		-
				-
1330409	Receipt from other Constituency			-
	TOTAL		63,500,000	98,189,655

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Receipts from sale of Buildings		
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

1400000	3 OTHER RECEIPTS			
	Description		2018-2019	2017 - 201
			Kshs	Kshs
1410107	Interest Received		-	
1410405	Rents		-	
1420601	Sale of Tender Documents		105,000	
1450207	Other Receipts Not Classified Elsewhere (specify)		-	
	TOTAL		105,000	

4. COMPENSATION OF EMPLOYEES

2110000				
	Description		2018-2019	2017 - 2018
			Kshs	Kshs
2110201	Basic wages of contractual employees		2,728,410	2,601,600
	Personal allowances paid as part of salary			
2110301	House allowance		540,000	
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2110326	Other personnel payments		-	-
2120101	Employer contribution to NSSF		43,200	28,400
2710120	Gratuity-Paid		-	-
	TOTAL		3,311,610	2,630,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2018- 2019 Kshs	2017 - 2018 Kshs
2210200	Communication, supplies and services	88,000	95,000
2210300	Domestic travel and subsistence	87,000	80,000
2210500	Printing, advertising and information supplies & services	321,400	303,942
2210600	Rentals of produced assets	-	-
2210700	Training expenses	1,300,000	1,199,500
2210800	Hospitality supplies and services		
2210802	Other committee expenses	1,000,000	1,371,379
2210809	Committee allowance	1,200,000	1,384,679
2211000	Specialised materials and services	-	3,500,000
2211100	Office and general supplies and services	498,200	494,000
2211200	Fuel , oil & lubricants	72,000	89,000
2211300	Other operating expenses		
2211301	Bank service commission and charges	235,865	38,720
2211313	Security operations		
2220100	Routine maintenance - vehicles and other transport equipment	512,258	241,800
2220200	Routine maintenance- other assets	211,000	-
	TOTAL	5,525,723	8,798,020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2630204	Transfers to Primary schools	10,921,775	12,855,172
2630205	Transfers to Secondary schools	-	10,000,000
2630206	Transfers to Tertiary institutions	-	-
	TIVET		
	TOTAL	10,921,775	22,855,172

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2018-2019	2017 - 2018
		Kshs	Kshs
2640101	Bursary -Secondary	12,100,000	2,795,000
2640102	Bursary -Tertiary	6,016,758	3,585,000
2640104	Bursary-Special schools	-	-
2640105	Mocks & CAT	-	-
2640507	Security	9,500,000	8,791,050
2640509	Sports	352,000	1,736,200
2640510	Environment	-	1,735,210
2640200	Emergency Projects- Purchase of food stuffs,iron sheets, buckets, Matresses and blankets	3,565,000	5,130,000
2640511	Development - factories/stadiums/markets	-	(308,255)
	TOTAL	31,533,758	23,471,210

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 RUARAKA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
TOTAL	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 RUARAKA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity bank Kariobangi</i>	0320261619654	51,891,298	38,455,382

10B: CASH IN HAND)		2018-2019	2017 - 2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	N/A	-	-	-
<i>Total</i>				-

[Include an annex of the list is longer than 1 page.]

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 RUARAKA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

13. BALANCES BROUGHT FORWARD

		2018-2019 (1/7/2018)	2017 - 2018 (1/7/2017)
		Kshs	Kshs
Bank accounts		38,455,382	(1,979,865)
Cash in hand		-	-
Imprest		-	-
TOTAL		38,455,382	(1,979,865)

14. PRIOR YEAR ADJUSTMENTS

		2018-2019 Kshs	2017 - 2018 Kshs
Bank accounts		1,123,781	-
Cash in hand		-	-
Imprest		-	-
TOTAL		1,123,781	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017 - 2018
	Kshs	Kshs
NGCDFC Staff	1,178,000	-
Others (specify)	-	-
	1,178,000	-

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	1,030,843	-
Use of goods and services	-	54,497
Amounts due to other Government entities	47,428,840	15,200,000
Amounts due to other grants and other transfers	33,509,429	28,023,858
Acquisition of assets	-	-
Others- ICT hubs	4,677,027	4,677,027
Others- Kasarani resource center	8,000,000	-
Others- Strategic plan	181,034	-
Unallocated AIA	105,000	-
Unapproved projects	29,500,000	17,500,000
TOTAL	124,432,173	65,455,382

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
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					

NATIONAL GOVERNMENT CONSTITUENT RES DEVELOPMENT FUND (NGCDF) – JARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c		
NG-CDFC Staff gratuity						
FREDERICK AYEKO		131,750	February 2018	0	131,750	Date payable not yet
BERINE ATIENO		131,750	February 2018	0	131,750	Date payable not yet
DAMARIS ATIENO		131,750	February 2018	0	131,750	Date payable not yet
MAURINE AKINYI		131,750	February 2018	0	131,750	Date payable not yet
SOILA TIPAPE		131,750	February 2018	0	131,750	Date payable not yet
REINHARD OLUOCH		122,450	February 2018	0	122,450	Date payable not yet
FLIZARETTI ATIENO		54,250	July 2018	0	54,250	Date payable not yet
WILSON WAMBUIA		158,100	February 2018	0	158,100	Date payable not yet
MILLCENT WASONGA		184,450	February 2018	0	184,450	Date payable not yet
Grand Total		1,178,000		0	1,178,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,030,843	-	
Use of goods & services		-	54,497	
Amounts due to other Government entities				
Mathare North primary	Perimeter wall completion	5,447,415	9,000,000	
Ruaraka High School	Bus purchase	7,200,000	6,200,000	
Babadogo Primary School	Multipurpose hall	15,948,987		
Drive Inn Primary School	Dining hall	2,891,620		
Mathare north primary school	Multipurpose Hall	15,940,818		
	Sub-Total	47,428,840	15,200,000	
Amounts due to other grants and other transfers				
Emergency		2,409,597	-	
Bursary		24,081,112	14,937,651	
Sports		1,918,622	-	
Environment		1,089,753	-	

NATIONAL GOVERNMENT CONSTITUENT JES DEVELOPMENT FUND (NGCDF) – JARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Lucky Summer Chiefs camp		3,586,207	3,586,207	
Korogocho Security Lights	security Lights installation	-	9,500,000	
Ngomongo police station	CDT	424,138		
Sub-Total		33,509,429	28,023,858	
Acquisition of assets				
Others (specify)				
ICT Hubs	Hubs construction	4,677,027	4,677,027	
Kasarani Resource centre	Fencing and landscaping	8,000,000		
Strategic plan	CDT	181,034		
Sub Total		12,858,061	4,677,027	
Unapproved projects				
Modern markets construction	markets construction	17,500,000	17,500,000	
Lucky Summer Chiefs camp	Staff houses construction	12,000,000		
Sub-Total		29,500,000	17,500,000	
Unallocated AIA -Sale of tender documents		105,000		
Sub-Total		105,000		
Grand Total		124,432,173	65,455,382	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	1,750,000.00	-	-	1,750,000.00
Transport equipment	4,493,167.00	-	-	4,493,167.00
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	2,197,000.00	-	-	2,197,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	8,440,167.00	-	-	8,440,167.00

RUARAKA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Referen ce No. on the 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)
1	Three out of the 50 computers delivered to Ruaraka High School were not functioning as per the time of audit, April 2019	All the 50 computers were in good working condition as per the time of delivery as was evidenced by the acknowledgement letter from the school. The NG-CDFC shall however liaise with the school to ensure that the three computers are serviced/repaired for them to be operational	Chairperson- Peter Akuma	Not resolved	Dec. 2019