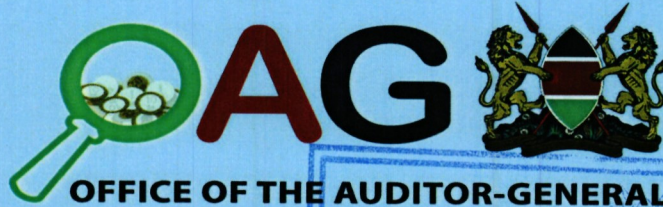


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 23 FEB 2022 DAY:

Wed

TABLED
BY:

The Majority Whip
Hon. E. Wangwe, MP

CLERK-AT
TABLE:

Benson Inzofu.

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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

Reports and Financial Statements

For the year ended June 30, 2020

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Reports and Financial Statements

For the year ended June 30, 2020

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 RUIRU 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 2020 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 NGCDFC	Rachel Macharia
4.	Member NGCDFC	Joseph Mwangi

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF RUIRU Constituency Headquarters

P.O. Box 1250 Ruiru
NGCDF Building
Kwamaiko Road
Ruiru, KENYA

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

**Reports and Financial Statements
For the year ended June 30, 2020**

(f) NGCDF RUIRU Constituency Contacts

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

(g) NGCDF RUIRU Constituency Bankers

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

2. Equity Bank
Ruiru Branch
P. O. Box 645
Ruiru, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It gives me great pleasure to provide the foreword to the Ruiru National Government Constituencies Development Fund Annual Reports and Financial Statements for *financial year 2019/20*.

During the year under review, we set out to improve on our overall operations. This we achieved through the collective effort of both my Committee as well as all the members of staff.

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

During the last quarter of the year, our operations were hampered by the COVID pandemic. The partial government restrictions slowed down the movement of men and materials across the various project sites. Contract management was also affected as the initial shocks of the pandemic affected committee meetings and engagements.

Thankfully, towards the end of the year under review, more information on the pandemic and its prevention measures allowed operations to pick up without jeopardising the lives of both the committee members and staff.

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

In closing, I would like to thank all our staff for their resilience in a particularly difficult year. Their dedication, from top to bottom, was extraordinary. I would also like to thank my engaged and capable NGCDF Committee Members as well as the Fund Account Manager for their tireless efforts to keep operations going under very difficult circumstances. It would not have been possible to attain the performance we have had without their support.

I look forward to a challenging and exciting year ahead.


.....
CHAIRPERSON NGCDFC

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

Reports and Financial Statements

For the year ended June 30, 2020

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.

Ruiru National Government Constituency Development Fund Committee envisions in its strategic plan (2018-2023) improvement in quality and access to education, sporting activities, ICT, healthier environment and security.

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve access	Develop and enhance schools infrastructure while improving access	Number of usable physical infrastructure Number of bursary beneficiaries at all levels	Number of classrooms increased from 634 to 650 Number of Dormitories increased from 12 to 14 Number of bursary beneficiaries increased from 1500 to 3580
Security	Enhance security service delivery	Develop and improve security infrastructure	Number of usable physical infrastructure built	Number of Police Stations built increased from 4 to 5
Sports	Empower and develop youth	Increased participation in sports	Number of youth groups benefitting from the sports programme	Number of youth teams increased from increased from 6 to 8

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Ruiru NGCDF prides itself as a responsible corporate citizen. Corporate Social Responsibility is at the centre of what we do. CSR runs throughout our processes like project identification, contract management, tender sourcing, resource allocation and prioritization of projects. We recognise and value the society in which operate since we draw our staff, materials and resources from the society and hence the need to preserve, promote and sustain the same.

Our strategy in CSR is focussed around three main themes: environmental sustainability, ethical labour practices and volunteering. Lately however, we have identified Covid-19 mitigation efforts as a critical way of giving back to our community, noting the devastating effects that the pandemic has occasioned on our people.

Environmental efforts: Ruiru NGCDF focus on environmental sustainability by ensuring use of green materials in construction, by encouraging the use of solar power, by ensuring that all our projects incorporate water harvesting facilities in their design and conservation of the environment through tree planting and participating in clean-up activities.

Ethical Practices: By treating employing fairly and ethically, by practising ethical sourcing of materials and by practising openness and accountability in our dealings with the public that we serve. We also ensure adherence to the Constitution of Kenya 2010, Mwangozo Code, PPAD act, PFMA act and Leadership and Integrity Act among others. We are also keen to completely eradicate corrupt activities amongst our teams.

Volunteering: By participating in local community causes or volunteering our time (including our staff's time) in community events. Such activities include Peace walk, Fight against Diabetes walk and Save the Hungry, Ruiru Chapter.

Covid-19 Mitigation: Taking measures to prevent possible infection of our staff and the many people who visit our premises through provision of sanitisers, sensitising the public and providing hand washing facilities within our compound. We also participate in awareness drives, distribution of protective gear and sanitation items.

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

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-RUIRU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-RUIRU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The NGCDF-RUIRU Constituency financial statements were approved and signed by the Accounting Officer on 23rd August 2020.



Fund Account Manager
Name: Phares Karanja



Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number:10213

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUIRU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ruiru Constituency set out on pages 10 to 35, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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, 2020 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 the 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 - 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 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 - recurrent and development combined, reflects final receipts budget and actual on comparable basis of Kshs.194,925,092 and Kshs.125,557,366 respectively, resulting to an under-funding of Kshs.69,367,726, or 36% of the budget. Similarly, the Fund expended Kshs.60,913,655 representing an absorption rate of 48% of the actual receipts, including unutilized bank balance of Kshs.2,516,490 brought forward from 2018/2019 financial year. Although the low absorption of funds was attributed to delay in release of funds by the National Government Constituencies Development Fund Board and adverse effects of Covid 19 pandemic, failure to utilize the funds received fully, impacted negatively on service delivery to the residents of Ruiru Constituency.

2. Project Implementation Analysis

A review of project implementation status report revealed that the Management had identified and allocated funds amounting to Kshs.154,646,051 for development projects during the year but incurred actual expenditure of Kshs.51,733,461.

Analysis of implementation of projects revealed that out of the thirty (30) projects, the Fund Management intended to implement during the year under review, only eight (8) were completed, three (3) were at different stages of implementation, while nineteen (19) had not commenced, as at 30 June, 2020.

Although the Management attributes the low absorption of funds mainly to delay by the National Government Constituencies Development Fund Board in releasing funds to the Constituency, the low percentage of project completion not only delays potential benefits to the community, but also may result in cost overrun on the projects.

3. Prior Year Issues

In the report of the previous year, several issues were raised under Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although the Management has indicated that all the issues have been resolved, the matters remained unresolved as the National Assembly has yet to deliberate on the audit report for 2018/2019.

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 matter 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

Failure to Insure Assets

Annex 4 to the financial statements on summary of fixed asset register reflects assets valued at Kshs.18,937,885 as at 30 June, 2020, out of these assets, only transport

equipment valued at Kshs.4,940,730 had been insured. The other assets were not insured against risk of loss due to fire, burglary, or theft contrary to Section 36(3) of The National Government Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the Board.

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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 the 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 overall 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 Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) RUIRU CONSTITUENCY

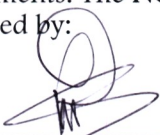
Reports and Financial Statements


For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,040,876	108,784,483
PAYMENTS			
Compensation of employees	4	1,496,038	1,083,193
Use of goods and services	5	7,684,156	9,779,347
Transfers to Other Government Units	6	32,187,216	41,035,347
Other grants and transfers	7	10,489,440	51,204,671
Acquisition of Assets	8	9,056,805	3,917,200
Other Payments	9	-	3,485,000
TOTAL PAYMENTS		60,913,655	110,504,758
SURPLUS/DEFICIT		62,127,221	(1,720,275)

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 23rd August 2020 and signed by:


 Fund Account Manager
 Name: Phares Karanja


 Sub-County Accountant
 Name: Joseph Karanja
 ICPAK Member Number:10213

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


Reports and Financial Statements


For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	64,643,711	2,516,490
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		64,643,711	2,516,490
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		64,643,711	2,516,490
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		64,643,711	2,516,490
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	2,516,490	4,236,765
Surplus/Deficit for the year		62,127,221	(1,720,275)
Prior year adjustments	14		-
NET FINANCIAL POSITION		64,643,711	2,516,490
FINANCIAL ASSETS			

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 23rd August 2020 and signed by:


Fund Account Manager
Name: Phares Karanja


National Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 10213

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) RUIRU CONSTITUENCY


Reports and Financial Statements


For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from operating income			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3		-
		123,040,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	1,496,038	1,083,193
Use of goods and services	5	7,684,156	9,779,347
Transfers to Other Government Units	6	32,187,216	41,035,347
Other grants and transfers	7	10,489,440	51,204,671
Other Payments	9		3,485,000
		51,856,850	106,587,558
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		71,184,026	2,196,925
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	(9,056,805)	(3,917,200)
Net cash flows from Investing Activities		(9,056,805)	(3,917,200)
NET INCREASE IN CASH AND CASH EQUIVALENT		62,127,221	(1,720,275)
Cash and cash equivalent at BEGINNING of the year	13	2,516,490	4,236,765
Cash and cash equivalent at END of the year		64,643,711	2,516,490

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 23rd August 2020 and signed by:


Fund Account Manager
Name: Phares Karanja


Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 10213

**Reports and Financial Statements
For the year ended June 30, 2020**

X. SUMMARY STATEMENT OF APPROPRIATION: RUCURRENT 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 NG-CDF Board	137,367,724	57,557,368	194,925,092	125,557,366	69,367,726.00	64.4%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	137,367,724	57,557,368	194,925,092	125,557,366	69,367,726.00	64.4%
PAYMENTS						
Compensation of Employees	1,400,000	796,807	2,196,807	1,496,038	700,769.00	68.1%
Use of goods and services	10,963,094	2,768,764	13,731,858	7,684,156	6,047,702.00	56.0%
Transfers to Other Government Units	52,600,000	33,187,230	85,787,230	32,187,216	53,600,014.00	37.5%
Other grants and transfers	68,904,630	8,911,849	77,816,479	10,489,440	67,327,039.00	13.5%
Acquisition of Assets	3,500,000	7,200,691	10,700,691	9,056,805	1,643,886.00	84.6%
Other Payments	0	4,692,027	4,692,027	0	4,692,027.00	0.0%
TOTAL	137,367,724	57,557,368	194,925,092	60,913,655	134,011,437.00	31.2%

NOTES:

i) There was significant underutilization of funds across all the sectors largely due to the difficulties experienced in the country as a result of the COVID - 19 pandemic. This resulted in depressed activities across the board.

**Reports and Financial Statements
For the year ended June 30, 2020**

- ii) The difference between the original and final budget is as a result of adjustment made in respect of both the closing cashbook balances (opening unutilized funds) and amount owing from the Board at the end of the period under review.

The NGCDF-Ruiru Constituency financial statements were approved on 23rd August 2020 and signed by:



Fund Account Manager
Name: Phares Karanja



Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 10213

Reports and Financial Statements
For the year ended June 30, 2020

XI BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMEES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30-06-20	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,400,000	796,807	2,196,807	1,496,038	700,769
1.2 Committee allowances	4,762,063	233,348	4,995,411	4,927,000	68,411
1.3 Use of goods and services	2,080,000	421,000	2,501,000	602,874	1,898,126
	8,242,063	1,451,155	9,693,218	7,025,912	2,667,306
2.0 Monitoring and evaluation					
2.1 Capacity building	1,000,000	1,408,150	2,408,150	590,000	1,818,150
2.2 Committee allowances	1,221,031	206,266	1,427,297	1,213,000	214,297
2.3 Use of goods and services	1,900,000	500,000	2,400,000	351,282	2,048,718
	4,121,031	2,114,416	6,235,447	2,154,282	4,081,165
3.0 Emergency					
3.1 Primary Schools	7,198,241	3,580,509	10,778,750	5,236,440	5,542,310
3.2 Secondary schools				3,800,000	
3.3 Tertiary institutions				1,345,000	
3.4 Security projects				0	
				91,440	

Reports and Financial Statements
For the year ended June 30, 2020

4.0 Bursary and Social Security												
4.1 Primary Schools	0	0	0	0	0	0	0	0	0	0	0	0
4.2 Secondary Schools	35,000,000	13	35,000,013	1,213,000	33,787,013	1,213,000	33,787,013	1,213,000	33,787,013	1,213,000	33,787,013	33,787,013
4.3 Tertiary Institutions	5,000,000	0	5,000,000	40,000	4,960,000	40,000	4,960,000	40,000	4,960,000	40,000	4,960,000	4,960,000
4.4 Universities	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	5,000,000
4.5 Social Security	0	0	0	0	0	0	0	0	0	0	0	0
	45,000,000	13	45,000,013	1,253,000	43,747,013	1,253,000	43,747,013	1,253,000	43,747,013	1,253,000	43,747,013	43,747,013
5.0 Sports	2,706,389	0	2,706,389	0	2,706,389	0	2,706,389	0	2,706,389	0	2,706,389	2,706,389
6.0 Environment	0	0	0	0	0	0	0	0	0	0	0	0
7.0 Primary Schools Projects												
7.1 Ruiru Township Primary School	1,500,000	1,300,000	2,800,000	1,300,000	1,500,000	1,300,000	1,500,000	1,300,000	1,500,000	1,300,000	1,500,000	1,500,000
7.2 Mutuya Primary School	1,000,000	6,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
7.3 Mukuyu Primary School	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	3,000,000
7.4 Githungui Primary School	3,000,000	887,217	3,887,217	887,217	3,000,000	887,217	3,887,217	887,217	3,000,000	887,217	3,887,217	3,000,001
7.5 Gitothua Primary School	3,000,000	1,200,000	4,200,000	1,200,000	3,000,000	1,200,000	4,200,000	1,200,000	3,000,000	1,200,000	4,200,000	3,000,000
7.6 Mwhihoko Primary School	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000
7.7 Gikumari Primary School	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	4,000,000
7.8 St. Georges Primary School	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	0	3,000,000	3,000,000
7.9 Manguo Primary School	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000

Reports and Financial Statements
For the year ended June 30, 2020

7.10 Kwiwota Primary	0	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000	0
7.11 Matopeni Primary	0	2,500,000	2,500,000	2,500,000	0	2,500,000	2,500,000	
7.12 Kahawa Wendani Primary	0	1,300,000	1,300,000	1,300,000	1,300,000	0	1,300,000	0
7.13 Kiuu (Manguo) Primary	0	6,000,000	6,000,000	6,000,000	0	6,000,000	6,000,000	
7.14 Kwangethe Primary School	1,000,000	0	1,000,000	1,000,000	1,000,000	0	1,000,000	0
	21,500,000	21,687,217	43,187,217	15,187,216	28,000,001			
8.0 Secondary Schools Projects								
8.1 Ruiru Kihunguro Secondary School	1,500,000	1,500,000	3,000,000	3,000,000	0	3,000,000	3,000,000	
8.2 Kwiwota Secondary	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	
8.3 Githunguri Secondary	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	
8.4 Devki Ruiru Secondary	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	
8.5 Githothua Secondary	4,000,000	0	4,000,000	4,000,000	0	4,000,000	4,000,000	
8.6 Mwihoko Secondary	4,100,000	0	4,100,000	4,100,000	0	4,100,000	4,100,000	
8.7 Ruiru Boys Secondary School	7,000,000	0	7,000,000	7,000,000	0	7,000,000	7,000,000	
8.8 Ruiru Girls Secondary School	7,000,000	0	7,000,000	7,000,000	7,000,000	0	7,000,000	0
	31,100,000	1,500,000	32,600,000	7,000,000	25,600,000			
9.0 Tertiary institutions Projects								
9.1 Ruiru TTI	0	10,000,000	10,000,000	10,000,000	10,000,000	0	10,000,000	0
10.0 Security Projects								

Reports and Financial Statements
For the year ended June 30, 2020

10.1 Mwiho Police Post	3,000,000	2,000,000	5,000,000	5,000,000	5,000,000
10.2 Mwiki Police Post	4,000,000		4,000,000	4,000,000	0
10.3 Ruiru Chief's office	4,000,000		4,000,000		4,000,000
10.4 Ruiru Subcounty Admin	0	1,230	1,230		1,230
10.5 Ruiru AP Post	0	800,000	800,000		800,000
10.6 Githurai Police	0	500,000	500,000		500,000
10.7 Ruiru Sub County HQ	0	30,110	30,110		30,110
10.8 Gatongora Police Post	3,000,000	2,000,000	5,000,000		5,000,000
	14,000,000	5,331,340	19,331,340	4,000,000	15,331,340
11.0 Acquisition of assets					
11.1 Motor Vehicles	0	1,059,270	1,059,270		1,059,270
11.2 Construction of NG-CDF office	2,000,000	6,141,421	8,141,421	7,848,805	292,616
11.3 Purchase of furniture and equipment	1,500,000	0	1,500,000	1,208,000	292,000
11.4 Purchase of computers	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0
	3,500,000	7,200,691	10,700,691	9,056,805	1,643,886
12.0 Others					
12.1 Strategic Plan	0	15,000	15,000	0	15,000
12.2 Innovation Hub	0	4,677,027	4,677,027	0	4,677,027
	0	4,692,027	4,692,027	0	4,692,027
TOTAL	137,367,724	57,557,369	194,925,092	60,913,655	134,011,437



**Reports and Financial Statements
For the year ended June 30, 2020**

The NGCDF-Ruiru Constituency financial statements were approved on 23rd August 2020 and signed by:



Fund Account Manager
Name: Phares Karanja



Sub-County Accountant
Name: Joseph Karanja
ICPAK Member Number: 10213

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

X11 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-RUIRU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

Reports and Financial Statements

For the year ended June 30, 2020

X11: 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 2020, 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.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

Reports and Financial Statements

For the year ended June 30, 2020

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) –
RUIRU CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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 2019 for the period 1st July 2019 to 30th June 2020 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 2020.

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) –
RUIRU CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

X111: NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

	NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2019-2020	2018 - 2019	
			Kshs	Kshs	
1330407	Normal Allocation	B005129		54,784,483	
		B030116		10,000,000	
		B005461		12,000,000	
		B007460		8,000,000	
		B042612		11,000,000	
		B042968		13,000,000	
		B047101	55,040,876		
		B041195	4,000,000		
		B047643	20,000,000		
		B049165	7,000,000		
		B104465	23,000,000		
		B104083	14,000,000		
1330408	Conditional grants	AIE NO...			
1330409	Receipt from other Constituency				
	TOTAL		123,040,876	108,784,483	
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
3510000					
	Description		2019-2020	2018 - 2019	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-	-	

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

3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-	
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-	
3510803	Receipts from the Sale of Office and General Equipment		-	-	
	TOTAL		-	-	
1400000	3 OTHER RECEIPTS				
	Description		2019-2020	2018-2019	
			Kshs	Kshs	
1410107	Interest Received		-		
	Sale of Tenders		-		
	TOTAL		-		
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2019-2020	2018-2019	
			Kshs	Kshs	
2110201	Basic wages of contractual employees		1,247,457	1,071,193	
2110202	Basic wages of casual labour				
	Personal allowances paid as part of salary				
2120101	Employer contribution to NSSF		12,000	12,000	
2710120	Gratuity		236,381		
	TOTAL		1,496,038	1,083,193	
2200000	5 USE OF GOODS AND SERVICES		2019-2020	2018-2019	
	Description				
2210100	Utilities, supplies and services		69,000	24,000	
2210104	Office rent		385,000	630,000	
2210200	Communication, supplies and services				
2210300	Domestic travel and subsistence		22,500	91,000	
2210500	Printing, advertising and information supplies & services		126,374	64,000	

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

2210700	Training expenses		590,000	3,200,000
2210800	Hospitality supplies and services			240,000
2210802	Other committee expenses		2,300,000	1,065,000
2210809	Committee allowance		3,840,000	3,731,000
2210900	Insurance costs		176,692	179,732
2211100	Office and general supplies and services		60,000	235,000
2211200	Fuel , oil & lubricants		100,000	200,000
2211301	Bank service commission and charges		5,540	97,115
2220100	Routine maintenance - vehicles and other transport equipment		9,050	12,500
2220200	Routine maintenance- other assets			10,000
	TOTAL		7,684,156	9,779,347
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2019-2020	2018 - 2019
			Kshs	Kshs
2630204	Transfers to Primary schools		15,187,216	32,207,347
2630205	Transfers to Secondary schools		7,000,000	8,828,000
2630206	Transfers to Tertiary institutions		10,000,000	
	TOTAL		32,187,216	41,035,347
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2019-2020	2018 – 2019
			Kshs	Kshs
2640101	Bursary -Secondary		1,213,000	22,000,000
2640102	Bursary -Tertiary		40,000	8,994,987
2640507	Security		4,000,000	10,768,660
2640509	Sports			4,144,609
2640200	Emergency Projects		5,236,440	5,296,415

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

**Reports and Financial Statements
For the year ended June 30, 2020**

	TOTAL		10,489,440	51,204,671	
3100000	8 ACQUISITION OF ASSETS				
	<u>Non Financial Assets</u>		2019-2020	2018 - 2019	
			Kshs	Kshs	
3110202	Construction of Buildings - NG-CDF office		7,848,805	3,917,200	
311001	Purchase of Furniture		1,208,000		
	TOTAL		9,056,805	3,917,200	
	9 Other Payments				
	Strategic plan			3,485,000	
	TOTAL			3,485,000	
	10A: Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	Account Number	2019-2020	2018 – 2019	
			Kshs (30/6/2019)	Kshs (30/6/2018)	
	<i>Equity Bank Ruiru NG-CDF</i>	<i>A/C No.0870261708315</i>	64,643,711	2,516,490	
	10B: CASH IN HAND)				
			2019-2020	2018 - 2019	
			Kshs (30/6/2019)	Kshs (30/6/2018)	
	Location 1		-	-	
	TOTAL		-	-	
	11: OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>	N/A	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
		Date imprest taken	Kshs	Kshs	Kshs
				-	-
	12 Retention	N/A	-	-	

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	Supplier/Contractor	PV No.	2019-2020	2018 - 2019
	TOTAL		-	-
	13 BALANCES BROUGHT FORWARD			
			2019-2020	2018 - 2019
			(1/7/2019	(1/7/2018)
			Kshs	Kshs
	Bank accounts		2,516,490	4,236,765
	TOTAL		2,516,490	4,236,765
	14			
		PRIOR YEAR ADJUSTMENTS		
			2019-2020	2018 - 2019
			Kshs	Kshs
	Bank accounts		-	-
	Cash in hand		-	-
	Imprest		-	-
	TOTAL			
	15			
		CHANGES IN ACCOUNTS RECEIVABLES – OUTSTANDING IMPREST		
			2019-2020	2018 - 2019
			Kshs	Kshs
	Outstanding imprest as at 1 st July 2019 (A)		0	0
	Imprest issued during the year (B)		5,550,000	6,040,000
	Imprest surrendered during the year ©		5,550,000	6,040,000
	Net Changes in accounts Receivable (D=A+B+C)		0	0

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	16: CHANGES IN ACCOUNTS PAYABLE -DEPOSITS AND RETENTION			
			2019-2020	2018 - 2019
			Kshs	Kshs
	Deposit and Retention as at 1 st July 2019 (A)			
	Deposit and Retention held during the year (B)		945,000	645,000
	Deposit and Retention paid during the year ©		945,000	645,000
	Net Changes in accounts payable		0	0
	17. OTHER IMPORTANT DISCLOSURES			
	17.1 PENDING ACCOUNTS PAYABLE (see Annex 1)		2019-2020	2018 - 2019
	Construction of Building			
	Construction of Civil Work			
	Construction of Building			
	Supply of Goods			
	Supply of Services			
	TOTAL			
	17.2 PENDING STAFF		2019-2020	2018 - 2019
	Staff Salaries		n/a	n/a
	Staff Gratuity			
	Others (specify)			
	17.3: UNUTILIZED FUND			

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		2019-2020	2018 - 2019
		Kshs	Kshs
	Compensation of employees	700,769	796,807
	Use of goods and services	6,047,702	2,768,764
	Amounts due to other Government entities	53,600,001	33,187,216
	Amounts due to other grants and other transfers	67,327,052	8,911,863
	Acquisition of assets	1,643,886	7,200,691
	Others – ICT HUB/balance of Strategic plan	4,692,027	4,692,027
		134,011,437	57,557,367
	17.4: PMC BANK BALANCES (SEE ATTACHED LIST (Annex 5))		
		2019-2020	2018 - 2019
		Kshs	Kshs
	PMC balances	1,315,562	5,399,926

**ANNEX 1 -
ANALYSIS OF
PENDING
ACCOUNTS
PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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	A	B	C	d=a-c
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
Grand Total	~	~	~	~

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date
		A	b	c
Sub-Total				0
Others (specify)				0
Grand Total				0

**ANNEX 3 -
ANALYSIS OF
UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees	Unpaid salaries	700,769	796,807	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Use of goods & services	Unspent Goods and Services	6,047,702	2,768,763
Amounts due to other Government entities			
Primary Schools	Unspent Funds for primary schools	28,000,001	21,687,216
Secondary Schools	Unspent funds for Secondary schools	25,600,000	1,500,000
Tertiially institutions	Unspent fund for Ruiru TTI	0	10,000,000
Sub-Total		53,600,001	33,187,216
Amounts due to other grants and other transfers			
Emergencies	Unspent emergency funds	5,542,310.86	3,580,510
Security projects	Unspent Funds for security projects	15,331,340	5,331,340
Sports	Sports	2,706,388.76	-
Bursaries	Balance of Bursary funds	43,747,013	13
Sub-Total		67,327,052	8,911,863
Acquisition of assets			
Purchase of motor vehicle	Unspent Motor vehicle purchase funds	1,059,270	1,059,270
NGCDF office building	Funds allocated to ongoing NGCDF office project	584,616	6,141,421
Sub-Total		1,643,886	7,200,691
Others (specify)			
Strategy Plan	Balance in respect of strategic plan project	15,000	15,000
ICT Hub	Unspent project funds earmarked for reallocation	4,677,027	4,677,027
Sub-Total		4,692,027	4,692,027
Grand Total		134,011,437	57,557,367

**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) 2019/20
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Buildings and structures	3,917,200	7,848,805	-	11,766,005
Transport equipment	4,940,730	-	-	4,940,730
Office equipment, furniture and fittings	735,255	1,208,000	-	1,943,255
ICT Equipment, Software and Other ICT Assets	287,845	-	-	287,845
Total	9,881,030	9,056,805	-	18,937,835

**ANNEX 5 –PMC BANK BALANCES AS
AT 30TH JUNE 2020**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2019/20	2018/19
Ruiru Township Primary School	EQUITY	0870262538860	1,302,006	4871
Githurai Kimbo Primary	EQUITY	0870262670978	1,345	2400701
Gatongora Primary School	EQUITY	0870262671011	2,654	1001263

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Kiratina Primary	EQUITY	0870277472952	4,203	4203
Kwihota primary	EQUITY	0870264370015	3,987	804745
Ruiru Constituency Sports	EQUITY	0870277597388	1,367	1184139
Total			1,315,562	5,399,926

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NBI/HUB/RUIRU/23/19	The stale cheques have since been reversed and issued out to other deserving students	Fund Manager		Resolved	N/A