REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – RUIRU CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-RUIRU 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)

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 currentNG-CDF Act, 2015.At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

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

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

Vision
Equitable Socio-economic development countrywide

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

Core Values

1. **Patriotism** -- we uphold the national pride of all Kenyans through our work
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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	**FharesKaranja**
2.	Sub-County Accountant	**Joseph Karanja Susan**
3.	Chairman NG-CDFC	**Rachael Wambui**
4.	Member NG-CDFC	**Joseph Mwangi**

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1250 -00232
NG-CDF Office Building
Ruiru Town
KENYA

(f) NG-CDFRUIRUConstituency Contacts

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

(g) NG-CDFRUIRUConstituency Bankers

Equity Bank
A/C No. 0870261708315
Ruiru Branch

(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. FOREWORD 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 forfinancial year 2018/19.

During the year under review, we set out to improve on our overall operations. This we achieved through the collective effort of both my Committee as well as all the members of staff. Am happy to report an overall funds utilisation rate of 66%despite cash flow uncertainties during the year.

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. In this respect, I am happy to report that we successfully put up seven classrooms in Mwiki Primary School and thereby positively impacting on the lives of some 420 learners.

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

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

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

I look forward to a challenging and exciting year ahead.

.....

CHAIRPERSON NGCDFC

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 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, 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 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, 2019 and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-RUIRU Constituencyfurther 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 Constituencyconfirms 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 13th September 2019.

PharesKaranja Name:
Fund Account Manager

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

REPUBLIC OF KENYA

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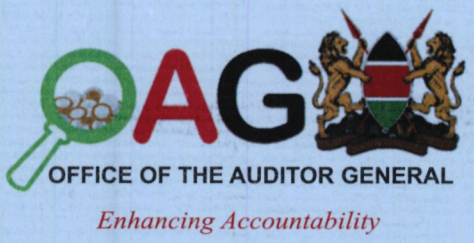

HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUIRU 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 - Ruiru Constituency set out on pages 7 to 31, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Ruiru 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.

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 statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.168,062,125 and Kshs.113,021,250 respectively resulting to an under-funding of Kshs.55,040,875 or 33% of the budget. Similarly, the Fund spent Kshs.110,504,758 against an approved budget of Kshs.168,062,125 resulting to an under-expenditure of Kshs.57,557,367 or 34% of the budget. The underfunding and underperformance affected the planned activities and may have 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 Fund Committee had identified and allocated funds amounting to Kshs.135,904,201 for development projects during the year but incurred actual expenditure of Kshs.87,617,803 as analyzed below:

Project Category	No. of Projects Budgeted	No. Completed	No. On going	Projects not Started	Budget Amount (Kshs.)	Actual Expenditure (Kshs.)	Variance (Kshs.)
Primary Schools	23	6	9	8	53,894,563	32,207,347	21,687,216
Secondary Schools	5	0	4	1	1,500,000	0	1,500,000
Tertiary Institutions	1	0	0	1	10,000,000	2,100,000	7,900,000
Security	7	1	4	2	16,100,000	10,768,660	5,331,340
Sports	1	1	0	0	4,144,609	4,144,609	0
Bursary	2	2	0	0	30,970,111	30,994,987	(24,876)
Acquisition of Assets	2	1	0	1	11,117,891	3,917,200	7,200,691
Others	2	1	0	1	8,177,027	3,485,000	4,692,027
Total	**43**	**12**	**17**	**14**	**135,904,201**	**87,617,803**	**48,286,398**

Further, the above analysis indicates that Fund Committee had planned to undertake forty-two projects. However, only twelve projects had been completed, while seventeen were on going and fourteen had not commenced during the year under review. Failure to implement and the complete projects impacted negatively on service delivery to the residents of the Ruiru Constituency.

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, 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 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 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 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 Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

17 September, 2021

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF Board	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	7,623
TOTAL RECEIPTS		**108,784,483**	**43,412,795**
PAYMENTS			
Compensation of employees	4	1,083,193	686,351
Use of goods and services	5	9,779,347	4,858,000
Transfers to Other Government Units	6	41,035,347	2,964,032
Other grants and transfers	7	51,204,671	27,017,000
Acquisition of Assets	8	3,917,200	4,940,730
Other Payments	9	3,485,000	-
TOTAL PAYMENTS		**110,504,758**	**40,466,113**
SURPLUS/DEFICIT		**(1,720,275)**	**2,946,682**

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 13th September 2019 and signed by:

PharesKaranja Name:
Fund Account Manager

Joseph Karanja Susan
Sub-County Accountant
ICPAK Member Number: 102[illegible]9

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	2,516,492	4,236,767
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,516,492	4,236,767
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,516,492	4,236,767
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B		-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		2,516,492	4,236,767
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	4,236,767	1,290,085
Surplus/Defict for the year		(1,720,275)	2,946,682
Prior year adjustments	14		-
NET FINANCIAL POSITION		2,516,492	4,236,767

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 13th September 2019 and signed by:

Phares Karanja Name:
Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts				
Transfers from CDF Board	1		108,784,483	43,405,172
Other Receipts	3		-	7,623
Total Receipts			**108,784,483**	**43,412,795**
Payments				
Compensation of Employees	4		1,083,193	686,351
Use of goods and services	5		9,779,347	4,858,000
Transfers to Other Government Units	6		41,035,347	2,964,032
Other grants and transfers	7		51,204,671	27,017,000
Other Payments	9		3,485,000	
Total Payments			**106,587,558**	**35,525,383**
Total Receipts Less Total Payments			**2,196,925**	**7,887,412**
Net cash flow from operating activities			**2,196,925**	**7,887,412**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		3,917,200	4,940,730
Net cash flows from Investing Activities			(3,917,200)	(4,940,730)
NET INCREASE IN CASH AND CASH EQUIVALENT			**(1,720,275)**	**2,946,682**
Cash and cash equivalent at BEGINNING of the year	13		**4,236,767**	**1,290,085**
Cash and cash equivalent at END of the year			**2,516,492**	**4,236,767**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. TheNGCDF-RUIRU Constituencyfinancial statements were approved on 13th September 2019 and signed by:

PharesKaranja
Fund Account Manager
Name:
ICPAK Member Number: 10213

Sub-County Accountant
Joseph Karanja Susan

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	59,021,250	168,062,125	113,021,250	55,040,875	67
Proceeds from Sale of Assets	-		-		-	
Other Receipts	-		-		-	
TOTAL RECEIPTS	**109,040,876**	**59,021,250**	**168,062,125**	**113,021,250**	**55,040,875**	**67**
PAYMENTS					-	
Compensation of Employees	1,480,000	400,000	1,880,000	1,083,193	796,807	58
Use of goods and services	8,333,718	4,214,393	12,548,111	9,779,347	2,768,764	78
Transfers to Other Government Units	52,007,348	22,215,216	74,222,564	41,035,347	33,187,217	55
Other grants and transfers	47,219,810	12,896,723	60,116,533	51,204,671	8,911,862	85
Acquisition of Assets	0	11,117,891	11,117,891	3,917,200	7,200,691	35
Other Payments(ICT and Strategic Plan)	0	8,177,027	8,177,027	3,485,000	4,692,027	43
TOTAL	**109,040,876**	**59,021,250**	**168,062,125**	**110,504,758**	**57,557,367**	**66**

The NGCDF-RUIRU Constituencyfinancial statements were approved on 13th September 2019and signed by:

Fund Account Manager
Name: PharesMwangiKaranja

Name: Joseph Karanja Susan

Sub-County Accountant

ICPAK Member Number: 10213

III. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019	17/18 & 18/19	2018/2019	2018/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	1,480,000	400,000	1,880,000	1,083,193	796,807
Goods and Services	1,000,000	230,000	1,230,000	809,000	421,000
Committee Expenses	4,062,452	3,101,896	7,164,348	6,931,000	233,348
Sub-Total	**6,542,452**	**3,731,896**	**10,274,348**	**8,823,193**	**1,451,155**
2.0 Monitoring and Evaluation					
Goods and Services	500,000	0	500,000	0	500,000
Committee Expenses	1,271,266	0	1,271,266	1,065,000	206,266
Capacity Building of NG-CDFs/PMCs	1,500,000	882,497	2,382,497	974,347	1,408,150
Sub-Total	**3,271,266**	**882,497**	**4,153,763**	**2,039,347**	**2,114,416**
3.0 Emergency					
Emergency	5,738,993	3,137,931	8,876,924	5,296,415	3,580,509
Sub-Total	**5,738,993**	**3,137,931**	**8,876,924**	**5,296,415**	**3,580,509**
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	24,000,000	995,000	24,995,000	24,994,987	13
Bursary Tertiary Schools	6,000,000	0	6,000,000	6,000,000	0
Bursary Special Schools					

Social Security Programmes-NHIF					
Sub-Total	**30,000,000**	**995,000**	**30,995,000**	**30,994,987**	**13**
5.0 Sports					
Ruiru Constituency Tournament	2,180,817	1,736,206	3,917,023	3,917,023	0
Ruiru Constituency Tournament	0	227,586	227,586	227,586	0
Sub-Total	**2,180,817**	**1,963,792**	**4,144,609**	**4,144,609**	**0**
6.0 Environment					
Ruiru Constituency Environment Project					
7.0 Primary School Projects					
Ruiru Township Pry.	1,300,000		1,300,000	1,300,000	0
Mutuya Primary	6,000,000		6,000,000	0	6,000,000
St Georges Primary	2,500,000		2,500,000	2,500,000	0
KahawaWendani	1,300,000		1,300,000	1,300,000	0
Mwiki Primary	8,500,000		8,500,000	8,500,000	0
GithuraiKimbo Primary	2,500,000		2,500,000	2,500,000	0
Githunguri Primary	2,500,000		2,500,000	2,500,000	0
Gitothua Primary	1,200,000		1,200,000	0	1,200,000
Kwihota Primary	2,500,000		2,500,000	0	2,500,000
Matopeni Primary	2,500,000		2,500,000	0	2,500,000
KahawaWendani Primary	1,300,000		1,300,000	0	1,300,000
Kiuu Primary	6,000,000		6,000,000	0	6,000,000
Kwangethe Primary	2,407,347		2,407,347	2,407,347	0
Kiratina Primary		2,500,000	2,500,000	2,500,000	0

St Georges Primary		2,000,000	2,000,000	2,000,000	0
Gatongora Primary		1,000,000	1,000,000	1,000,000	0
Ruiru Township Pry.		1,300,000	1,300,000	0	1,300,000
Mwiki Primary		2,400,000	2,400,000	2,400,000	0
GithuraiKimbo Primary		800,000	800,000	800,000	0
Githunguri Primary		887,216	887,216	0	887,216
Kwihota Primary		1,000,000	1,000,000	1,000,000	0
KahawaWendani Primary		400,000	400,000	400,000	0
KahawaWendani Primary		1,100,000	1,100,000	1,100,000	0
Sub-Total	**40,507,347**	**13,387,216**	**53,894,563**	**32,207,347**	**21,687,216**
8.0 Secondary School Projects					
RuiruKihunguro Secondary	1,500,000	0	1,500,000	0	1,500,000
Kwangethe secondary		1,328,000	1,328,000	1,328,000	0
GithuraiKimbo Secondary		4,000,000	4,000,000	4,000,000	0
DevkiRuiru Township Sec.		2,500,000	2,500,000	2,500,000	0
Ruiru Girls secondary		1,000,000	1,000,000	1,000,000	0
Sub-Total	**1,500,000**	**8,828,000**	**10,328,000**	**8,828,000**	**1,500,000**
9.0 Tertiary institutions projects					
Ruiru TTI	**10,000,000**		**10,000,000**	**0**	**10,000,000**
10.0 Security Projects					
Mwihoko Police Station	2,000,000		2,000,000	0	2,000,000
Gatongora Police Post	2,000,000		2,000,000	0	2,000,000
Ruiru Sub County Admin Hall	5,300,000		5,300,000	5,298,770	1,230

KaluwaSub-Police					
Ruiru Admin Police Quarters		800,000	800,000	0	800,000
Githurai Chief's office		500,000	500,000	0	500,000
Watalamu Police Post		1,000,000	1,000,000	1,000,000	0
RuiruSubcounty HQ		4,500,000	4,500,000	4,469,890	30,110
Sub-Total	**9,300,000**	**6,800,000**	**16,100,000**	**10,768,660**	**5,331,340**
11.0 Acquisitions of Assets					
Purchase Motor vehicle		1,059,270	1,059,270	0	1,059,270
NG- CDF office		10,058,621	10,058,621	3,917,200	6,141,421
Sub Total		**11,117,891**	**11,117,891**	**3,917,200**	**7,200,691**
12.0 Others					
Strategic Plan		3,500,000	3,500,000	3,485,000	15,000
ICT HUB		4,677,027	4,677,027	0	4,677,027
Sub-Total		**8,177,027**	**8,177,027**	**3,485,000**	**4,692,027**
GRAND TOTAL	**109,040,876**	**59,021,250**	**168,062,125**	**110,504,758**	**57,557,367**

NB: This statement is a disclosure statement indicating the utilisation in the same format as Ruiru NGCDF's budget which is project based.

The NGCDF-RUIRU Constituency financial statements were approved on 13th September 2019 and signed by:

Fund Account Manager
Name: PharesMwangiKaranja

Name: Joseph Karanja Susan

Sub-County Accountant

ICPAK Member Number: 10213

IX. TRIAL BALANCE AS AT 30TH JUNE 2019

		DR	CR
Cash and Cash equivalents			
	Bank Balances	2,516,492	
	Cash Balances	0	
	Outstanding Imprest	0	
Payments			
	Compensation of Employees	1,083,193	
	Use of goods and services	9,779,347	
	Transfers to Other Government Units	41,035,347	
	Other grants and transfers	51,204,671	
	Acquisition of Assets	3,917,200	
	Other Payments	3,485,000	
Receipts			
	Transfers from the Board		108,784,483
	Proceeds from sale of assets		0
	Others receipts		0
Prior Year Adjustment			0
Receivables			
Payables			
Fund Balance b/f			4,236.76
TOTAL		113,021,250	113,021,250

The NGCDF-RUIRU Constituency financial statements were approved on 13th September 2019 and signed by:

Fund Account Manager
Name: PharesMwangiKaranja

Name: Joseph Karanja Susan

Sub-County Accountant
ICPAK Member Number: 10213

X. 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 Governmentand 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.

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.

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 NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

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.

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. 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.

XI. NOTES TO THE FINANCIAL STATEMENTS

	NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2018-2019	2017 - 2018	
			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		
				5,500,000	
				37,905,172	
1330408	Conditional grants	AIE NO...			
1330409	Receipt from other Constituency				
	TOTAL		108,784,483	43,405,172	
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2018-2019	2017 - 2018	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-	-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-	

3510801	Receipts from the Sale Plant Machinery and Equipment		-	-	
3510803	Receipts from the Sale of Office and General Equipment		-	-	
	TOTAL		-	-	
1400000	**3 OTHER RECEIPTS**				
	Description		**2018-2019**	**2017 - 2018**	
			Kshs	**Kshs**	
1410107	Interest Received		-		
	Sale of Tenders		-	7,623	
	TOTAL		-	**7,623**	
2110000	**4 COMPENSATION OF EMPLOYEES**				
	Description		**2018-2019**	**2017 - 2018**	
			Kshs	**Kshs**	
2110201	Basic wages of contractual employees		1,071,193	686,351	
2110202	Basic wages of casual labour				
	Personal allowances paid as part of salary				
2120101	Employer contribution to NSSF		12,000		
	TOTAL		**1,083,193**	**686,351**	
2200000	**5 USE OF GOODS AND SERVICES**				
	Description				
2210100	Utilities, supplies and services		24,000	136,000	
2210104	Office rent		630,000	245,000	
2210200	Communication, supplies and services			110,000	
2210300	Domestic travel and subsistence		91,000	151,000	
2210500	Printing, advertising and information supplies & services		64,000		
2210700	Training expenses		3,200,000	1,290,000	

2210800	Hospitality supplies and services		240,000	126,000
2210802	Other commitee expenses		1,065,000	964,000
2210809	Commitee allowance		3,731,000	1,590,000
2210900	Insurance costs		179,732	
2211100	Office and general supplies and services		235,000	
2211200	Fuel , oil & lubricants		200,000	246,000
2211301	Bank service commission and charges		97,115	
2220100	Routine maintenance - vehicles and other transport equipment		12,500	
2220200	Routine maintenance- other assets		10,000	
	TOTAL		**9,779,347**	**4,858,000**
2630200	**6 TRANSFER TO OTHER GOVERNMENT ENTITIES**			
	Description		**2018-2019**	**2017 - 2018**
			Kshs	**Kshs**
2630204	Transfers to Primary schools		32,207,347	2,964,032
2630205	Transfers to Secondary schools		8,828,000	
2630206	Transfers to Tertiary institutions			
	TIVET			
	TOTAL		**41,035,347**	**2,964,032**
2640000	**7 OTHER GRANTS AND OTHER PAYMENTS**			
	Description		**2018-2019**	**2017 - 2018**
			Kshs	**Kshs**
2640101	Bursary -Secondary		22,000,000	24,185,000
2640102	Bursary -Tertiary		8,994,987	832,000
2640507	Security		10,768,660	

2640509	Sports		4,144,609		
2640200	Emergency Projects		5,296,415	2,000,000	
	TOTAL		51,204,671	27,017,000	
3100000	8 ACQUISITION OF ASSETS				
	Non Financial Assets		2018-2019	2017 - 2018	
			Kshs	Kshs	
3110202	Construction of Buildings - NG-CDF office		3,917,200	0	
3110701	Purchase of Vehicles			4,940,730	
	TOTAL		3,917,200	4,940,730	
	9 Other Payments				
	Strategic plan		3,485,000	0	
	TOTAL		3,485,000	0	
	10A: Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	Account Number	2018-2019	2017 - 2018	
			Kshs (30/6/2019)	Kshs (30/6/2018)	
	Equity Bank Ruiru NG-CDF	*A/C No.0870261708315*	2,516,492	4,236,767	
	10B: CASH IN HAND)				
			2018-2019	2017 - 2018	
			Kshs (30/6/2019)	Kshs (30/6/2018)	
	Location 1		-	-	
	TOTAL		-	-	
	11: OUTSTANDING IMPRESTS				

	Name of Officer		*Amount Taken*	*Amount Surrendered*	*Balance (30/6/2019)*
		Date imprest taken	*Kshs*	*Kshs*	*Kshs*
				-	
	12 Retention				
	Supplier/Contractor	PV No.	2018-2019	2017 - 2018	
	TOTAL		-	-	
	13 BALANCES BROUGHT FORWARD				
			2018-2019	2017 - 2018	
			(1/7/2018	(1/7/2017)	
			Kshs	Kshs	
	Bank accounts		4,236,767	1,290,085	
	TOTAL		4,236,767	1,290,085	
	14				
		PRIOR YEAR ADJUSTMENTS			
			2018-2019	2017 - 2018	
			Kshs	Kshs	
	Bank accounts		-	-	
	Cash in hand		-	-	
	Imprest		-	-	
	TOTAL				
	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	308,358	0
	308,358	0

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017 - 2018
	Kshs	Kshs
Compensation of employees	796,807	400,000
Use of goods and services	2,768,764	4,214,393
Amounts due to other Government entities	33,187,216	22,215,216
Amounts due to other grants and other transfers	8,911,863	12,896,723
Acquisition of assets	7,200,691	11,117,891
Others (*specify*)	4,692,027	8,177,027
	57,557,367	**59,021,250**

15.4: PMC account balances (See Annex 5)

			2018-2019	2017-2018
PMC	BANK	A/C NO	Kshs	Kshs
Ruiru Township Primary School	EQUITY	0870262538860	4,871	
GithuraiKimbo Primary	EQUITY	0870262670978	2,400,701	2,413
Gatongora Primary School	EQUITY	0870262671011	1,001,265	
Kiratina Primary	EQUITY	0870277472952	4,205	
Kwihota primary	EQUITY	0870264370015	804,745	1,271
Ruiru Constituency Sports	EQUITY	0870277597388	1,184,139	
TOTAL			5,399,926	3,684

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019
	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	Amount Pai

			Contracted	To Date
		a	b	c
NGCDFC Staff gratuity				
1. Jane Wambui	H	66,960	June 8th 2019	0
2. Isaac Gitau	H	62,838	June 8th 2019	0
3. Isaac Wambui	H	74,400	June 8th 2019	0
4. Joe Mundia	H	52,080	June 8th 2019	0
5. TeresiaWanjiru	H	52,080	June 8th 2019	0
Sub-Total		**308,358**		**0**
Others (*specify*)		0		0
Grand Total		**308,358**		**0**

ANNEX 3 -
ANALYSIS OF UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Unpaid Gratuity/salaries	**796,807**	400,000	
Use of goods & services	Unspent Goods and Services	**2,768,763**	**4,214,393**	
Amounts due to other Government entities				
Primary Schools	Unspent Funds for primary schools	21,687,216	13,387,216	
Secondary Schools	Unspent funds for RuiruKihunguro Secondary school	1,500,000	8,828,000	
Tertially institutions	Unspent fund for Ruiru TTI	10,000,000		
Sub-Total		**33,187,216**	**22,215,216**	
Amounts due to other grants and other transfers				
Emergencies	Unspent emergency funds	3,580,510	3,137,931	

Security projects	Unspent Funds for security projects	5,331,340	6,800,000	
Sports	sports		1,963,792	
Bursaries	Balance of Bursary funds	13	995,000	
Sub-Total		**8,911,863**	**12,896,723**	
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	6,141,421	10,058,621	
Sub-Total		**7,200,691**	**11,117,891**	
Others (*specify*)				
Strategy Plan	Balance in respect of strategic plan project	15,000	3,500,000	
ICT Hub	Unspent project funds earmarked for reallocation	4,677,027	4,677,027	
Sub-Total		**4,692,027**	**8,177,027**	
Grand Total		**57,557,367**	**59,021,250**	

ANNEX 4 –
SUMMARY OF
FIXED ASSET
REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Buildings and structures		3,917,200	-	3,917,200
Transport equipment	4,940,730	-	-	4,940,730
Office equipment, furniture and fittings	735,255	-	-	735,255
ICT Equipment, Software and Other ICT Assets	287,845	-	-	287,845
Total	**5,963,830**	**3,917,200**	**-**	**9,881,030**

ANNEX 5 –PMC BANK BALANCES
AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balanc 2017/18
Ruiru Township Primary School	EQUITY	0870262538860	4,871	
Githurai Kimbo Primary	EQUITY	0870262670978	2,400,701	2,415
Gatongora Primary School	EQUITY	0870262671011	1,001,265	
Kiratina Primary	EQUITY	0870277472952	4,205	
Kwihota primary	EQUITY	0870264370015	804,745	1,271
Ruiru Constituency Sports	EQUITY	0870277597388	1,184,139	
Total			**5,399,926**	**3,684**

XII. 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	Unreversed stale cheques	The stale cheques have since been reversed and issued out to other deserving students	Fund Manager	Resolved	N/A