

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 09 MAY 2019	DAY: <input type="text"/>
TABLED BY: <input type="text"/>	Hon. BENJAMINE WATHAI
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**REPORT**

OF

**THE AUDITOR-GENERAL**

ON

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
RUNYENJES CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2018**



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND RUNYENJES CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**RUNYENJES CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**Core Values**

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

**(b) Key Management**

The NGCDF RUNYENJES 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 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Charity Mwarangu
3.	Sub-County Accountant	Sabastian Kiarie
4.	Chairman NGCDFC	Elly Mugo Karuguti
5.	Member NGCDFC	Nathaniel Ndwiga

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 518-60103  
CDF Building/House/Plaza  
Along Embu-Meru road next to Runyenjes sub-county HQ  
Nairobi, KENYA

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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**(f) NGCDF RUNYENJES Constituency Contacts**

Telephone: (254) 732 886 705  
E-mail: cdfrunyenjes@gmail.com  
Website: www.cdfrunyenjesgo.ke

**(g) NGCDF RUNYENJES Constituency Bankers**

1. Equity Bank, Embu Branch, A/C no: 0190270618472...  
...  
...

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

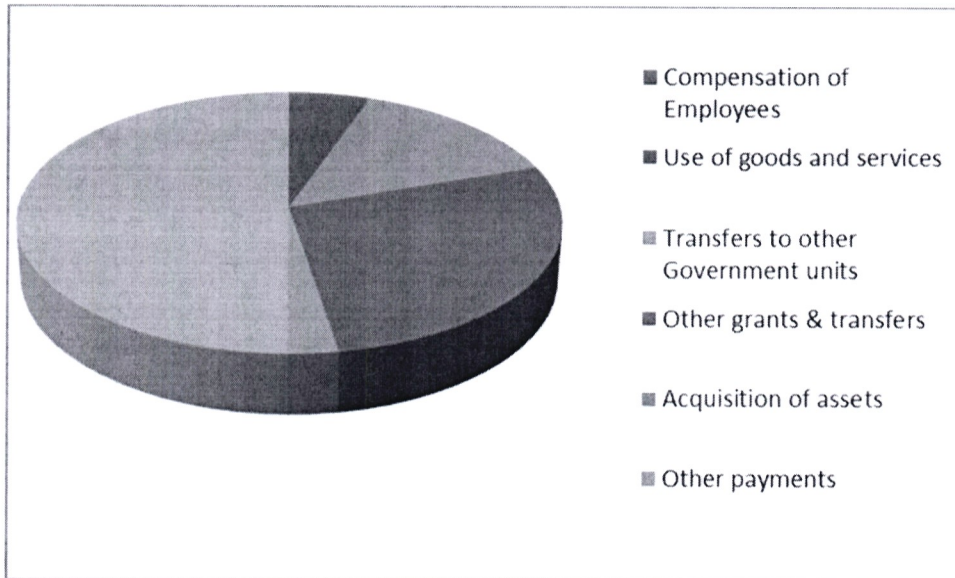
**For the year ended June 30, 2018**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Budget performance against actual amounts for current year based on economic classification and programmes

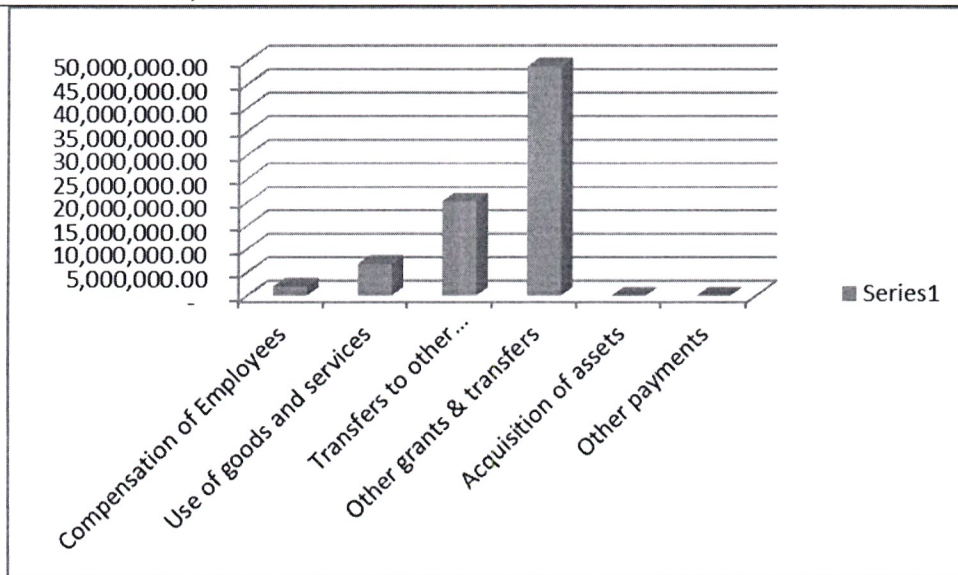
In the financial year 2017/18, RUNYENJES NG-CDF was allocated Kshs 86,810,344.82, later on an additional supplementary budget of Kshs 11,379,310.34 was allocated to the constituency. The constituency had an opening balance of 16,159,588.05 and 30,948,276.62 funds from financial year 2016/17. The final budget was apportioned as follows;

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The constituency had Kshs 91,351,035.15 at its disposal and out of this we spent Kshs 77,795,116.80. The money was spent as follows:

Compensation of Employees	1,937,081.30
Use of goods and services	6,800,085.50
Transfers to other Government units	20,200,000.00
Other grants & transfers	48,857,950.00
<b>TOTALS</b>	<b>77,795,116.80</b>



**KEY ACHIEVEMENTS OF RUNYENJES NG-CDF**

- Runyenjes NG-CDFC has paid school fees in the form of bursaries thus achieved higher retention of students in learning institutions and enhancing performance.
- Construction and renovation in education institutions leading to improved learning environments and thus performance.
- Construction and renovation of A.P lines aand chiefs' offices thus leading to enhanced security and better living conditions.

**EMERGING ISSUES**

- Political unrest leading to delay in funding thus delivery of services to the citizens is not attained at a 100%

**IMPLEMENTATION CHALLENGES AND HOW TO OVERCOME THEM**

- Insufficient funding to constituency as compared to the requirements
- Local politics surrounding project implementation
- Inflation leading to increase in project cost.
- Poor record keeping by PMC'S
- Lack of co-operation by PMC'S

Sign

ELLY KARUGUTI

CHAIRMAN NGCDF COMMITTEE



**III. 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-RUNYENJES 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, 2018. 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-RUNYENJES 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, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-RUNYENJES 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-RUNYENJES 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-RUNYENJES Constituency financial statements were approved and signed by the Accounting Officer on 24/10 2019.

  
\_\_\_\_\_  
Fund Account Manager  
Name:

  
\_\_\_\_\_  
Sub-County Accountant  
Name:  
ICPAK Member Number: 16877

# REPUBLIC OF KENYA

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Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RUNYENJES CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund-Runyenjes Constituency set out on pages 8 to 40, which comprise the statement of assets and liabilities as at 30 June 2018, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Fund- Runyenjes Constituency as at 30 June 2018 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Adverse Opinion**

##### **1.0 Accuracy of the Financial Statements**

##### **1.1 Variation in the Comparative 2016/2017 Balances**

Annex 4 to the financial statements reflected a balance of Kshs.10,090,126 in respect to summary of fixed assets for 2016/2017. However, casting of the figures in the annex gave a total of Kshs.9,605,054 resulting to unexplained or unreconciled balance of Kshs.485,072.

In the circumstances, the accuracy of the financial statements balances as at 30 June 2018 could not be ascertained.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund- Runyenjes Constituency for the year ended 30 June 2018*

## **1.2 Inaccuracy in the Statement of Assets and Liabilities**

The statement of assets and liabilities as at 30 June 2018 reflected Kshs.838,000 in respect to prior year adjustments which was explained to be bursary cheques reversed but not replaced in the year under review and whose details were not availed for audit verifications.

In the circumstances, the accuracy of the Kshs.838,000 in respect to the prior year adjustment in the financial statements for year ended 30 June 2018 could not be confirmed.

## **1.3 Inaccuracy in the Summary Statement of Appropriation: Recurrent and Development Combined**

The summary statement of appropriation: recurrent and development combined for the year ended 30 June 2018 reflected Kshs.67,502,402 in respect to total under expenditure during the year. However, a casting and cross casting of the figures gave a total of Kshs.67,489,762 resulting to an unexplained variance of Kshs.12,640.

In the circumstances, the accuracy of the Kshs.67,502,402 in respect to the Fund's under-expenditure for year ended 30 June 2018 could not be confirmed.

## **2.0 Cash and Cash Equivalent**

Note 10A to the financial statements reflects Kshs.13,280,480 in respect to bank balances as at 30 June 2018. However, the respective bank reconciliation statement reflects Kshs.21,300,641 in respect to unpresented cheques out of which Kshs.3,351,002 had become stale as at the time of this audit in January, 2019 but the same had not been replaced or reversed in the cash book.

In the circumstances, the accuracy and validity of the cash and cash equivalents balance of Kshs.13,280,480 reflected in the financial statements as at 30 June, 2018 could not be ascertained.

## **3.0 Project Management Committees (PMC) Bank Accounts**

Notes 6 and 7 to the financial statements for the year ended 30 June 2018 reflected Kshs.20,737,776 and Kshs.48,867,950 in respect to transfer to other Government entities and other grants and other payments both totaling to Kshs.69,605,726 which was transferred to various PMCs within the constituency to undertake projects. However, included in this amount was Kshs.22,250,000 reflected at annex 5 to the financial statements as Project Management Committees (PMCs) bank account balances as at 30 June 2018. However, the respective certificates of bank balances were not availed for audit review.

In the circumstances, the accuracy and validity Kshs.22,250,000 in respect to Project Management Committees (PMCs) bank account balances as at 30 June 2018 could not be confirmed.

#### **4.0 Irregular Committee Allowances**

Note 5 to the financial Statements for the year ended 30 June 2018 reflected use of goods and services balance of Kshs.6,146,649 which includes Kshs.1,805,610 in respect to committee allowances which further includes Kshs.866,610 in respect to committee allowances paid to Constituency Development Fund Committee (CDFC) members and other participants who allegedly took part in data collection and data compilation for developing a Constituency Development Fund magazine. However, the developed magazine or its draft, work tickets, work plan, list of participants and back to office reports were not availed for audit review.

In the circumstances, the validity and value for money for the Kshs.866,610 in respect to committee allowances for the year ended 30 June 2018 could not be confirmed.

#### **5.0 Transfers to Other Government Entities**

##### **5.1 Transfer to primary School**

###### **5.1.1. Unsupported Expenditure**

Note 6 to the financial statements reflected Kshs.20,737,776 in respect to transfer to other government entities which includes Kshs.18,400,000 in respect to transfer to primary schools which further includes Kshs.1,000,000 disbursed to two primary schools out of which Kshs.812,068 had been paid to the contractors. However, supporting documents including quotations opening and closing dates, quotation evaluation and awarding report, appointment of the tender and Project management Committee (PMC) committees and completion certificates were not availed for audit review.

In the circumstances, the accuracy, propriety and value for money for the Kshs.1,000,000 disbursed to a primary school for year ended 30 June 2018 could not be ascertained.

###### **5.1.2. Projects Funded but not Implemented**

Note 6 to the financial statements for the year ended 30 June 2018 reflected a balance of Kshs.20,737,776 in respect to transfers to other Government entities which further includes Kshs.18,400,00 in respect to transfers to primary schools for renovation and construction of class rooms. However, physical verification on sampled primary schools carried out in the month of January 2019 revealed that six schools whose total disbursements were Kshs.3,700,000 did not implement their projects. Further, the Project Management Committee (PMC) bank statements for the six schools were not availed for audit verifications.

In the circumstances, the propriety and value for money for Kshs.3,700,000 disbursement to six primary schools could not be ascertained.

## **5.2 Transfers to Secondary Schools**

Note 6 to the financial statements for the year ended 30 June 2018 reflected Kshs.20,737,776 in respect to transfer to other government entities which includes Kshs.900,000 in respect to transfers to secondary schools which comprised of Kshs.300,000 and Kshs.600,000 in respect to transfers to two secondary schools for completion of a laboratory and construction of a classroom respectively. However, local purchase orders, inspection reports, bills of quantities and the Sub-County public works officer recommendations and assessment were not availed for audit review. Consequently, it has not been possible to assess the work done.

In the circumstances, the accuracy, validity and value for money for the Kshs.900,000 disbursements to the two secondary schools during the year ended 30 June 2018 could not be confirmed.

## **5.3 Transfers to Other Institutions**

Note 6 to the financial statements for the year ended 30 June 2018 reflected Kshs.20,737,776 in respect to transfer to other Government entities, which includes Kshs.1,437,776 in respect to transfers to other institutions being a disbursement to a Technical Training Institute (TTI) in respect to extra works in the completion of high level tanks, tank hoist, pump house and a pump on a project which was contracted in the financial year 2014/2015 at a cost of Kshs.50,000,000 funded by the Ministry of Education and Runyenjes Constituent Development Fund. However, the Bill of Quantities (BQ) from the Ministry of Education was not availed to confirm whether the above mentioned works were already factored in the BQ. In addition, the bank statement, certificate of completion and bill of quantities for the extra works were not availed for audit verifications.

In the circumstances, the accuracy, validity and value for money for Kshs.1,437,776 disbursements to the Technical Training Institution for the year ended 30 June 2018 could not be confirmed.

## **6.0 Other Grants and other Transfers**

Note 7 to the financial statements for the year ended 30 June 2018 reflected Kshs.48,867,950 in respect to other grants and other payments which includes Kshs.29,661,000 and Kshs.13,224,550 in respect to bursary disbursements to secondary schools and tertiary institutions respectively both totaling to Kshs.42,885,550. However, the minutes detailing the criteria for selection of the beneficiaries availed for audit verification was not signed by any of the members of the vetting committee.

Further, bursaries totaling to Kshs.24,293,880 reflected as having been disbursed to various secondary schools and tertiary institutions during the year have not been

acknowledged by the recipient's institutions. In addition, Kshs.164,000 was awarded to thirty- two bursary applicants in various schools and institutions and who did not have admission numbers creating doubts if they were students in any school or institution.

Further, bursary cheques amounting to Kshs.838,000 were reversed in the cash book in the month of June 2018 for being stale. However, no evidence has been availed for audit to confirm that Kshs.838,000 has been reallocated for bursary purposes.

In the circumstances, the accuracy, validity and value for money for the Kshs.24,457,880 bursaries could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund- Runyenjes Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse 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. Except for the matter(s) described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **1.0 Budget Control and Performance**

##### **1.1 Receipts Analysis**

The summary statement of appropriation: recurrent and development combined reflected an approved receipts budget for the year ended 30 June 2018 of Kshs.145,297,518 while the actual receipts is Kshs.91,351,035 resulting to a receipts budget shortfall of Kshs.53,946,483 or 37% of the budgeted receipts.

Overall, the Fund failed to actualize its budget by Kshs.53,946,483 or 37% an indication that most of the programmes and activities that had been planned were not implemented. There is need therefore for Constituency Development Fund management to review its budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of Runyenjes Constituency.

##### **1.2 Expenditure Analysis**

The summary statement of appropriation: recurrent and development combined reflected approved expenditure budget for the year ended 30 June 2018 of Kshs.145,297,518 and

actual expenditure of Kshs.77,807,756 resulting to an underspending on the budget by Kshs.67,489,762 on six (6) items as shown below:

Item	Budget (Kshs)	Actual (Kshs)	Under (Kshs)	%
Compensation of Employees	3,754,282	2,025,321	1,728,961	46%
Use of Goods and Services	11,801,151	6,146,649	5,654,502	48%
Transfers to Other Government Units	41,793,663	20,737,776	21,055,887	50%
Other grants and transfers	80,076,174	48,867,950	31,208,224	39%
Acquisition of Assets	300,000		300,000	100%
Other Payments	7,572,248	30,060	7,542,188	100%
<b>Total</b>	<b>145,297,518</b>	<b>77,807,756</b>	<b>67,489,762</b>	

The under expenditure of Kshs.67,489,762 (46%) translates to equivalent services expected but denied to the residents of Runyenjes Constituency and also an indicator of poor budget making process. There is need therefore for the management to relook at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the residents of Runyenjes Constituency.

## 2.0 Project Implementation Status

During the year under review, the Fund allocated Kshs.76,578,156.89 to ninety (90) projects within the constituency but disbursed Kshs.62,323,791 to eighty-four (84) projects worth Kshs.62,323,791 which were either ongoing or not started while the remaining six (6) projects did not get any disbursement.

In view of the foregoing, the constituents did not get the expected services equivalent to the eighty-four (84) ongoing and not started projects all totaling to Kshs.62,323,791 for the year ended 30 June 2018. This is an indication of inappropriate project implementation mechanism. Therefore, there is need for the Constituency Development Fund management to review its project planning mechanism with a view to prioritizing those projects which will be implemented during the financial year resulting to higher impact into improving service delivery to the citizen of Runyenjes Constituency.

## 3.0 Progress on Follow up of Auditors Recommendations

Annex 6 the financial statements reflects the progress on follow up of auditor's recommendations which indicates that all the seven (7) issues raised in respect to the audited 2016/17 financial statements had not been resolved. However, no documentary evidence was made available to show any action being taken by management towards resolving the audit issues.

In the circumstances, the issues raised in the 2016/2017 Auditor-General's report has remained unresolved as at 30 June 2018 thereby defeating the whole purpose of including the progress report in the financial statements.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Presentation of the Financial Statements**

The Fund's financial statements for the year ended 30 June 2018 did not include a separate summary statements of appropriation for recurrent and development and a budget execution by programmes and sub- programmes contrary to the requirements of the Public Sector Accounting Standards Board (PSASB) stipulates that the financial statements for any National Government entity should include these statements and information. In addition, PSASB stipulates that the head of finance should indicate his/her Institute of Certified Public Accountant (ICPAK) membership number in the financial statements. However, this membership number was not included in the financial statements for the year ended 30 June 2018.

In the circumstances, the presentation of the financial statements for the year under review was not in accordance with the recommended (PSASB) format.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit so as to obtain assurance about whether effective



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 governance.

In preparing the financial statements, management is responsible for assessing the National Government Constituencies Fund's-Runyenjes Constituency ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the National Government Constituencies Development Fund-Runyenjes Constituency or to cease operations, or have no realistic alternative but to do so.

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

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 National Government Constituencies Development Fund -Runyenjes Constituency financial reporting process, reviewing the effectiveness of how the entity 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 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.

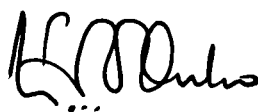
Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the National Government Constituencies Development Fund - Runyenjes Constituency 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Government Constituencies Development Fund-Runyenjes Constituency's 31 ability to continue as a going concern or 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 National Government Constituencies Development Fund-Runyenjes Constituency to cease to continue as a going concern or 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 National Government Constituencies Development Fund – Runyenjes Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances. I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



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

**Nairobi**

**12 April 2019**

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

**'RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

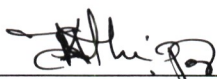
**For the year ended June 30, 2018**

<b>STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	<b>NOTE</b>	<b>2017-2018</b>	<b>2016-2017</b>
<b>RECEIPTS</b>			
Transfers from NG-CDF Board-AIE'S Received	1	74,353,447	103,998,639
Proceeds from sale of assets	2		
Other receipts	3		
<b>TOTAL RECEIPTS</b>		<b>74,353,447</b>	<b>103,998,639</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,025,321	1,918,473
Use of goods and services	5	6,146,649	8,558,989
Transfers to other Government Units	6	20,737,776	26,065,592
Other grants & transfers	7	48,867,950	59,801,023
Acquisition of assets	8	-	-
Other payments	9	30,060	-
<b>TOTAL PAYMENTS</b>		<b>77,807,757</b>	<b>96,344,077</b>
<b>SURPLUS/DEFICIT</b>		<b>(3,454,310)</b>	<b>7,654,562</b>

N/B: The deficit amount is due to fund balance brought forward from the previous financial year 2016/17 of Kshs 16,159,588.05

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 04/03 2019 and signed by:

  
Fund Account Manager  
Name:

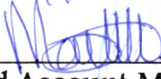
  
Sub-County Accountant  
Name:  
ICPAK Member Number:16877

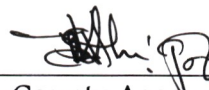
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)  
 RUNYENJES CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

**IV. STATEMENT OF ASSETS AND LIABILITIES**

<b>STATEMENT OF FINANCIAL ASSETS &amp; LIABILITIES</b>			
	<b>NOTE</b>	<b>2017-2018</b>	<b>2016-2017</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash &amp; Cash Equivalents</b>			
Bank Balances (as per the cashbook)	10A	13,280,480	15,851,656
Cash Balances (Cash at hand)	10B	262,798	194,432
<b>Total Cash and Cash Equivalents</b>		<b>13,543,278</b>	<b>16,046,088</b>
Outstanding imprests	11		113,500
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,543,278</b>	<b>16,159,588</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable-Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>13,543,278</b>	<b>16,159,588</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July	13	16,159,588	8,505,027
Surplus/Deficit for the year		(3,454,310)	7,654,562
Prior year adjustments	14	838,000	-
<b>NET FINANCIAL POSITION</b>		<b>13,543,278</b>	<b>16,159,589</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 04/03 2019 and signed by:

  
 Fund Account Manager  
 Name:  
 ICPAK Member Number:

  
 Sub-County Accountant  
 Name  
 ICPAK Member Number:

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

**RUNYENJES CONSTITUENCY**

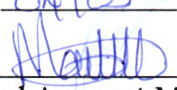
**Reports and Financial Statements**

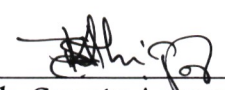
**For the year ended June 30, 2018**

**V. STATEMENT OF CASHFLOW**

Receipts for operating income		2017-2018	2016 - 2017
Transfers from NGCDF Board	1	74,353,447	103,998,639
Other Receipts	3		
		<b>74,353,447</b>	<b>103,998,639</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,025,321	1,918,473
Use of goods and services	5	6,146,649	8,558,989
Transfers to Other Government Units	6	20,737,776	26,065,592
Other grants and transfers	7	48,867,950	59,801,023
Other Payments	9	30,060	-
		<b>77,807,757</b>	<b>96,344,077</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	(838,000)	-
<b>Net cash flow from operating activities</b>			
		<b>(2,616,310)</b>	<b>7,654,562</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>			
		-	-
		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(2,616,310)</b>	<b>7,654,562</b>
Cash and cash equivalent at BEGINNING of the year	15	16,159,588	8,505,027
Cash and cash equivalent at END of the year	16	13,543,278	16,159,589

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RUNYENJES Constituency financial statements were approved on 04/03 2019 and signed by:

  
Fund Account Manager  
Name:

  
Sub-County Accountant  
Name:  
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,344.82	58,487,173.49	145,297,518.31	90,513,035.15	54,784,483.16	62
Proceeds from Sale of Assets						
Other Receipts (Reversed stale cheques from 2016/17				838,000.00	(838,000.00)	
<b>PAYMENTS</b>						
	<b>86,810,344.82</b>	<b>58,487,173.49</b>	<b>145,297,518.31</b>	<b>91,351,035.15</b>	<b>53,946,483.16</b>	<b>63</b>
Compensation of Employees	1,999,236.00	1,755,046.30	3,754,282.30	2,025,321.40	1,817,201.00	52
Use of goods and services	5,513,694.69	6,287,456.07	11,801,150.76	6,146,649.00	5,001,065.26	58
Transfers to Other Government Units	27,645,387.44	14,148,275.88	41,793,663.32	20,737,776.00	21,593,663.32	48
Other grants and transfers	44,124,999.49	35,951,174.24	80,076,173.73	48,867,950.00	31,218,223.73	61
Acquisition of Assets	300,000.00		300,000.00		300,000.00	0
Other Payments	7,227,027.20	345,221.00	7,572,248.20	30,060.00	7,572,248.20	0
<b>TOTALS</b>	<b>86,810,344.82</b>	<b>58,487,173.49</b>	<b>145,297,518.31</b>	<b>77,807,756.80</b>	<b>67,502,401.51</b>	<b>54</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

i. *Due to the political state of the country last year Runyenjes NG-CDF had only six months for operation thus there was a delay in receiving funds and execution.*

*The changes between the original budget and final budget are as a result of balance brought forward of Kshs 16,159,588 ,along with 2016/17 funds received in financial year 2017/18 of Kshs 30,948,275.1 and a supplementary budget of Kshs 11,379,310.34.*

The NGCDF-RUNYENJES Constituency financial statements were approved on 04/03 2019 and signed by:

04/03/2019  
Fund Account Manager

Name:

[Signature]  
Sub-County Accountant

Name:

ICPAK Member Number: 16877





## **VII. 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-RUNYENJES 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.

## **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 30<sup>th</sup> June 2018, 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 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 Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) 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 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 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 30<sup>th</sup> June 2018.

**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 CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 RUNYENJES CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
A855994/A825888	1	5,500,000.00	47,550,362.00
A892717/A829987	2	30,948,275.10	4,094,827.60
A892972/A825969	3	37,905,172.00	5,500,000.00
A855082			36,853,449.00
A839696			10,000,000.00
<b>TOTAL</b>		<b>74,353,447.10</b>	<b>103,998,638.60</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Kshs	Kshs
	2,025,321	1,378,243
Basic wages of contractual employees		
Basic wages of casual labor	0	0
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	540,230
Leave allowance	0	0
Gratuity	0	0
Other personnel payments	0	0
<b>Total</b>	<b>2,025,321</b>	<b>1,918,473</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 RUNYENJES CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	Description	2017-2018	2016-2017
		Kshs	Kshs
2210100	Utilities, supplies and services	325,600	1,581,486
2210104	Office rent		0
2210200	Communication, supplies and services		0
2210300	Domestic travel and subsistence	182,950	0
2210500	Printing, advertising and information supplies & services	440,000	0
2210600	Rentals of produced assets		0
2210700	Training expenses	64,700	2,783,650
2210800	Hospitality supplies and services		0
2210802	Other committee expenses -M&E	932,800	494,100
2210809	Committee allowance	1,805,610	3,126,900
2210900	Insurance costs		65,853
2211000	Specialised materials and services		0
2211100	Office and general supplies and services	1,795,429	0
2211200	Fuel ,oil & lubricants	300,000	450,000
2211300	Other operating expenses	299,560	0
2220100	Routine maintenance – vehicles and other transport equipment		57,000
2220200	Routine maintenance – other assets		0
	<b>Total</b>	<b>6,146,649</b>	<b>8,558,989</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 RUNYENJES CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2017-2018	2016-2017
			Kshs	Kshs
2630204	Transfers to primary schools		18,400,000	11,215,592
2630205	Transfers to secondary schools		900,000	8,850,000
2630206	Transfers to Other institutions(Runyenjes TTI)		1,437,776	6,000,000
2630207	Transfers to Health institutions			0
			<b>20,737,776</b>	<b>26,065,592</b>
	<b>TOTALS</b>			

**7. OTHER GRANTS AND OTHER PAYMENTS**

2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2017-2018	2016-2017
			Kshs	Kshs
2640101	Bursary -Secondary		29,661,000	15,846,410
2640102	Bursary -Tertiary		13,224,550	9,861,200
2640104	Bursary-Special schools			0
2640105	Mocks & CAT			0
2640504	water			9,000,000
2640505	Agriculture (food security)			
2640506	Electricity projects			20,279,313
2640507	Security		1,450,000	3,100,000
2640508	Roads			0
2640509	Sports		1,632,400	0
2640510	Enviroment			0
2640200	Emergency Projects (specify)		2,900,000	1,714,100
	<b>Total</b>		<b>48,867,950</b>	<b>59,801,023</b>



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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

Non-Financial Assets

	2017-2018 Kshs	2016-2017 Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

**9. OTHER PAYMENTS**

Other Payments	2017-2018	2016-2017
Bank charges	30,060	
Specify (Posting error)		
<b>TOTAL</b>	<b>30,060</b>	

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

**RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Equity Bank, Embu Branch, A/C no: 0190270618472</i>	13,280,480	15,851,656
<i>Name of Bank, Account No.</i>		0
<i>Name of Bank, Account No.</i>		0
<b>Total</b>	<b>13,280,480</b>	<b>15,851,656</b>
<b>10B: CASH IN HAND</b>		
Location 1		0
Location 2		0
Location 3		0
Other Locations Cash with D.A for office use.	262,798	194,432
<b>Total</b>	<b>262,798</b>	<b>194,432</b>
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 RUNYENJES CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Paul Thiga</i>	2016/17	113,500	113,500	113,500
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Total</i>				<u>0</u>

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

**12 RETENTION**

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts	15,851,656	6,951,327
Cash in hand	194,432	1,553,700
Imprest	113,500	
<b>Total</b>	<u>16,159,588</u>	<u>8,505,027</u>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
RUNYENJES CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
	838,000	0
<b>Total</b>	<b>838,000</b>	<b>0</b>

*Prior year adjustment amounts are bursary stale cheques reversed in the financial year but not replaced in that financial year.*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
<b>STAFF GRATUITY</b>	186,000	0
Middle management	0	0
Unionisable employees	0	0
Others ( <i>specify</i> )	0	0
	186,000	0

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	1,817,201.00	0
Use of goods and services	5,001,065.26	0
Amounts due to other Government entities (see attached list)	21,593,663.32	0
Amounts due to other grants and other transfers (see attached list)	31,218,223.73	0
Acquisition of assets	300,000.00	0
Others ( <i>specify</i> )	7,572,248.20	0
	67,502,401.51	0

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
 RUNYENJES CONSTITUENCY  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15.4: PMC account balances (See Annex 5)**

	2017- 2018
	Kshs
PMC account Balances (see attached list)	22,250,000
	22,250,000

**15.5: Amounts due to projects**

	2017- 2018	2016-2017
	Kshs	Kshs
Amounts due to projects	21,593,663	47,107,865
	21,593,663	47,107,865

**15.6: Amounts due from the board**

	2017- 2018	2016-2017
	Kshs	Kshs
Amounts due from the board	54,784,483.16	30,948,278
	54,784,483.16	30,948,278

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**NATIONAL GOVERNMENT ENTITY - (Rumyenjes NG-CDF)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
		a	b	c	d=a-c	2	
1. Esther Njoki Munene		93,000	-	-	93,000		Gratuity
2. John Muriithi Kinyua		93,000	-	-	93,000		Gratuity
3. Total							
4. Others ( <i>specify</i> )							
5.							
6.							
Sub-Total							
7. Grand Total		186000			186000		

**NATIONAL GOVERNMENT ENTITY - (Runyenjes NG-CDF)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 3 – UNUTILIZED FUNDS**

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
Compensation of employees	Gratuity+ salaries	1,817,201.00	
Use of goods & services		5,001,065.26	
<b>Amounts due to other Government entities</b>		<b>6,818,266.26</b>	
(Annex 7)		21,593,663.32	
<b>Sub-Total</b>		<b>21,593,663.32</b>	
<b>Amounts due to other grants and other transfers</b>			
(Annex 8)		31,218,223.73	
<b>Sub-Total</b>			
<b>Sub-Total</b>		<b>31,218,223.73</b>	
Acquisition of assets	Purchase of ICT equipment	300,000.00	
<b>Others (specify)</b>			
ICT HUB		4,677,027.20	
STRATEGIC PLAN		2,500,000.00	
RUNYENJES CDOFFICE		395,221.00	
<b>Sub-Total</b>		<b>7,572,248.20</b>	
<b>Grand Total</b>		<b>67,502,401.51</b>	



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)	2016/17
Land				
Buildings and structures	6,066,306.00			6,066,306.00
Transport equipment	2,825,910.00			2,825,910.00
Office equipment, furniture and fittings	615,572.00			
ICT Equipment, Software and Other ICT Assets	712,837.59			712,838.00
Other Machinery and Equipment	-			-
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>10,220,626</b>			<b>10,090,126</b>

N.B There are two missing assets are Honda Generator worth Kshs 64,500 and two speakers which were bought with the PA system whose value has not yet been established although the value of the PA system complete with speakers, power cables and amplifier is Kshs 118,700.

**NATIONAL GOVERNMENT ENTITY - (Runyenjes NG-CDF)**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

All accounts are held at Equity Bank.

No.	PMC	BANK ACCOUNT	AMOUNT
1	Kasafari Pry	190163526057	300,000.00
2	Ngeniari pry	190193222895	200,000.00
3	Kithunguthia pry	190162735243	200,000.00
4	Kianjuki pry	190162414873	300,000.00
5	Kangondi pry	190164031371	500,000.00
6	Kathugu pry	190162684156	500,000.00
7	Gakwegori pry	190162430228	600,000.00
8	Nthagaiya pry	190168092048	300,000.00
9	Nyagari pry	190195345096	500,000.00
10	Ciamanda pry	190198942101	400,000.00
11	Ugweri Pry	190162470836	300,000.00
12	Karumiri pry	190199784292	700,000.00
13	Matururi Pry	190161763767	500,000.00
14	Kariru Pry	190199064194	300,000.00
15	St phillips	190262486518	600,000.00
16	Ndumari Pry	190194925572	300,000.00
17	s.a. kyeni pry	190172037731	1,000,000.00
18	kathabaison pry	190164204038	300,000.00
19	Karue pry	190162692886	600,000.00
20	Ena pry	190165715783	600,000.00
21	Kanja pry	190162499156	300,000.00
22	Muragari pry	190170243973	300,000.00
23	Karumiri pry	190199784292	

			200,000.00
24	Gichera pry	190165681664	300,000.00
25	Mbuinjeru pry	190198952591	300,000.00
26	Nduuri asst chief	190162421168	100,000.00
27	kevote assistant chief office	190164204038	100,000.00
28	Mbuinjeru asst chief offc	190164204038	200,000.00
29	Mwenendega asst chief	190297471866	200,000.00
30	Mukuuri assistant chief office	190164045830	100,000.00
31	Kavutiri A.P. line line	190162332962	100,000.00
32	Kanja A.E.O.	190165592707	150,000.00
33	Karue pry	190162692886	290,000.00
34	Ngoire secondary	190194931991	290,000.00
35	Ngarari pry	190165878763	290,000.00
36	St Paul Thingingi pry	190161732590	290,000.00
37	St Joseph Kevote pry sch	190164204038	290,000.00
38	Kithunguthia sec sch	190162735243	290,000.00
39	Gatumbi pry sch	190162681257	290,000.00
40	St Paul Kevote sec sch	190297558151	290,000.00
41	Kiaragana pry sch	190162555465	290,000.00
42	Macumo pry sch	190194924652	290,000.00
43	Muchagori Pry sch	190262433743	200,000.00
44	Kavutiri pry sch	190166852893	200,000.00
45	Kanja primary school	190162499156	500,000.00
46	Munyuttu primary school	190162583855	500,000.00
47	Mwenendega primary school	190199803929	500,000.00
48	Kaveti primary school	190162648255	500,000.00
49	Ngeniari primary school	190193222895	500,000.00
50	Kithunguthia primary school	190162735243	500,000.00
51	Nguyori primary school	190163503402	500,000.00
52	Muganjuki secondary	190164092628	500,000.00

53	Karurumo pry	190162337123	300,000.00
54	Kavutiri pry	190166852893	300,000.00
55	Ndumari Pry	190194925572	600,000.00
56	Kithare pry	190164206228	500,000.00
57	Kanginga pry	190199034479	500,000.00
58	Karundori pry	190199877691	800,000.00
59	Macumo pry	190194924652	600,000.00
	TOTAL		22,250,000.00

## ANNEX 6: 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)
1	Inaccuracy of the Financial statement	The management will come up with schedules to verify the amount for committee expenses.	FAM-Paul Thiga & Charity Mwarangu	Not resolved	31/12/2018
2.	Electricity Projects	The office will provide documentation for the project	FAM-Paul Thiga & Charity Mwarangu	Not resolved	31/12/2018
3.	Irregular application of emergency funds	The FAM will come up with explanation of the use of emergency funds.	FAM-Paul Thiga & Charity Mwarangu	Not resolved	31/12/2018
4.	Unacknowledged bursaries	The office has hired clerical officer to follow up with the institutions.	Charity Mwarangu	Not resolved	31/12/2018
5.	Unprocedural implementation of projects	The FAM will come up with an explanation on implementation of projects.	FAM-Paul Thiga & Charity Mwarangu	Not resolved	31/12/2018
6.	Transfer to secondary school-stalled projects	The office made allocations to the ongoing projects in financial 17/18 and 18/19	Charity Mwarangu	Not resolved	31/12/2018
7.	Delay in implementation of projects	The office will ensure that before project are allocated funds land has already been earmarked.	FAM-Paul Thiga & Charity Mwarangu	Not resolved	31/12/2018

**ANNEX 7: Transfer to other government entities**

1	Kiaragana primary school	Construction of 8 door pit latrine to completion	200,000.00
2	Rukuriri Primary school	Construction of 10 door pit latrine to completion	300,000.00
3	Kathari primary school	Construction of 8 door pit latrine to completion	200,000.00
4	Kivuria primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
5	Karundori primary school	Construction of 1 classroom to completion completion	200,000.00
6	Kiangugi primary school	Renovation of 1 classroom i.e. roofing	100,000.00
7	Gatumbi primary school	Construction of 8 door pit latrine to completion	200,000.00
9	Kamugere primary school	Construction of 8 door pit latrine to completion	200,000.00
10	Kathande primary school	Construction of 8 door pit latrine to completion	200,000.00
11	Mugui primary school	Construction of administration block to roofing stage	700,000.00
12	Mbuinjeru primary school	Renovation of 2 Classrooms-roofing	200,000.00
13	Nduuri primary school	Construction of 8 door pit latrine	200,000.00
14	Nduuri primary school	Purchase of 25 desks	100,000.00
17	Gitare primary school	Construction of 8 door pit latrine to completion	200,000.00
18	Gitare primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
19	Ngarari primary school	Construction of 8 door pit latrine to completion	200,000.00
20	Gatinda primary school	Purchase of 50 desks	200,000.00
22	Kaarago primary school	Completion of modern toilets(digging of septic tank and installation of waste pipes	350,000.00

23	Kathanjuri primary school	Renovation of 4 classrooms i.e. flooring, plastering and painting	400,000.00
25	Magaca primary school	Construction of 8 door pit latrine to completion	200,000.00
26	Mukuria primary school	Construction of 8 door pit latrine to completion	200,000.00
27	Mukuria primary school	Renovation of 5 classrooms i.e. flooring, plastering and painting	500,000.00
28	Kasafari primary school	Construction of 8 door pit latrine to completion	200,000.00
29	Kinthithe primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
30	Karurumo primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
31	Karurumo primary school	Purchase of 25 desks	100,000.00
33	Kavuru primary school	Construction of 8 door pit latrine to completion	200,000.00
36	Ena primary school	Construction of 8 door pit latrine to completion	195,387.44
37	Kangondi primary school	Construction of 8 door pit latrine to completion	200,000.00
39	Kianjuki primary school	Construction of 8 door pit latrine to completion	200,000.00
41	S.A Manyatta primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
42	Kavutiri primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	300,000.00
44	Kianjokoma primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
45	Gichugu primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00

46	Kianjokoma primary school	purchase of class furniture; 20 chairs	100,000.00
47	St. Joseph primary school	Renovation of 2 classrooms i.e. flooring, plastering and painting	400,000.00
48	St.Marks Karue primary school	Renovation of 1 classrooms i.e. flooring, plastering and painting	200,000
52	Nguyori primary school	Construction of 8 door pit latrine	200,000.00
53	Kathambaiconi primary school	Renovation of 3 classroom i.e flooring,plastering & painting	300,000.00
1	Muganjuki Secondary school	Construction of 8 door pit latrine to completion	200,000.00
3	Rukuriri secondary school	Buy land for a day school at Rukuriri 3 acres	5,600,000.00
4	Kathande secondary school	Equipping of D/H 50 benches,forms	500,000.00
5	Mbuinjuru day secondary school	Dining hall construction to roofing stage	500,000.00
6	Nduuri secondary school	Dining hall construction to roofing stage	500,000.00
7	Moi High sch-Mbiruri secondary school	Extension of Dining Hall (roofing & support pillars to create space	500,000.00
8	Ciamanda day secondary school	Completion of Dining Hall- plastering,windows and doors	500,000.00
9	Kasafari secondary school	Construction of 8 door pit latrine to completion	200,000.00
10	Kariru secondary school	Renovation of laboratory – windows fixing, painting, windows fixing,painting	300,000.00
11	Kiamboa secondary school	Dining hall construction to roofing stage	500,000.00
12	Ndumari secondary school	Construction of 8 door pit latrine to completion	200,000.00
13	St. Michael Day secondary	Construction of 8 door pit latrine	200,000.00



14	Kathuriri day secondary	Purchase of land 2 acres	2,600,000.00
15	Kanduri secondary	Administration block construction to roofing stage	500,000.00
1	Kanja primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
2	Munyuttu primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
3	Mwenendega primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
4	Kaveti primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
5	Ngeniari primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
6	Kithunguthia primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
7	Nguyori primary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00
8	Kasafari pry sch	Installation of pipes to make water accessible to the school	299,137.94
9	Kanja primary school	Construction of 6 door pit latrine	300,000.00
1	Muganjuki Secondary school	One Class Completion i.e. shuttering, flooring,plastering and painting	400,000.00

2	Gikuuri secondary school	Completion of dining hall i.e shuttering, flooring,plastering and painting	500,000.00
3	Kiangungi sec sch	Completion of administration block i.e shuttering, flooring,plastering and painting	500,000.00
4	Kianjuki sec sch	Construction of 6 door pit latrine	299,137.94

### Annex 8: Other grants and transfers

Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	4,568,965.00
Sports	Carry out constituency sports tournament-to buy sports equipment and uniforms	1,736,206.90
Ena secondary school	Planting of tree seedlings	100,000.00
Nthagaiya secondary school	Planting of tree seedlings	50,000.00
Ndumari secondary school	Planting of tree seedlings	50,000.00
Kianjuki secondary school	Planting of tree seedlings	100,000.00
Kavutiri day secondary	Planting of tree seedlings	100,000.00
Consolata girls secondary	Planting of tree seedlings	100,000.00
Kianjokoma day secondary	Planting of tree seedlings	50,000.00
Kiamboa day secondary	Planting of tree seedlings	100,000.00
Ciamanda day secondary	Planting of tree seedlings	86,206.90
SA Kyeni girls secondary	Planting of tree seedlings	100,000.00
Kegonge boys high	Planting of tree seedlings	100,000.00

Ugweri secondary school	Planting of tree seedlings	100,000.00
Gichiche secondary school	Planting of tree seedlings	100,000.00
Gikuuri day secondary	Planting of tree seedlings	50,000.00
Nduuri secondary school	Planting of tree seedlings	100,000.00
Muragari secondary	Planting of tree seedlings	100,000.00
Mugui day secondary	Planting of tree seedlings	50,000.00
Mbiruri secondary school	Planting of tree seedlings	50,000.00
Gitare secondary school	Planting of tree seedlings	50,000.00
Kathari secondary school	Planting of tree seedlings	50,000.00
Muganjuki secondary school	Planting of tree seedlings	50,000.00
Gatumbi secondary school	Planting of tree seedlings	50,000.00
Kiangugi secondary school	Planting of tree seedlings	50,000.00
Kiangungi Assistant Chief's office	Construction of chief's office to completion	400,000.00
Kamugere Assistant Chief's office	Purchase of 0.25 acres of land for construction of assistant chief's office	500,000.00
Karatiri Assistant Chief's office	Construction of assistant chief's office to completion	400,000.00
Mukuuri Assistant Chief's office	Construction of 2 door pit latrine toilets to completion	100,000.00
Kanja North Assistant Chief's office	Construction of 2 door pit latrine to completion	100,000.00
Gikuuri Assistant Chief's office	Construction of office to roofing stage	500,000.00
Kigaa Assistant Chief's office	Construction of assistant chief's office to roofing stage	500,000.00
Kigaa Assistant Chief's office	Construction of 2 door pit latrine	100,000.00
Nyagari Assistant Chief's office	Purchase of 0.25 acres land for construction of office	400,000.00

Kariru Assistant Chief's office	Construction of assistant chief office to completion	400,000.00
Kathunguri Assistant Chief's office	Construction of 2 door pit latrine to completion	100,000.00
Ugweri police post	Construction of a police post	1,000,000.00
Kavutiri Assistant Chief's office	Construction of assistant chief office to roofing	300,000.00
Makengi AP line	Construction of 2 AP houses.	500,000.00
Kasafari asst chief	Purchase of land for construction of office 0.25 acres	200,000.00
Runyenjes DCC office	Construction of gate	100,000.00
Gichagori Electricity Connection	Electricity connection to Gichagori assistant chief's office	100,000.00
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	568,965.51
Bursary Secondary Schools	Payment of bursary to needy students	2,482,758.62
Bursary Tertiary Schools	Payment of bursary to needy students	1,500,000.00
Sports	Carry out constituency sports tournament-to buy sports equipment and uniforms	227,586.20
Nthagaiya secondary school	Purchasing and planting of tree seedlings	30,000.00
Kianjokoma day secondary	Purchasing and planting of tree seedlings	30,000.00
Mbiruri secondary school	Purchasing and planting of tree seedlings	30,000.00
Kathari secondary school	Purchasing and planting of tree seedlings	30,000.00
Kinthinthe secondary school	Purchasing and planting of tree seedlings	53,793.10
St Paul Kevote secondary school	Purchasing and planting of tree seedlings	53,793.10