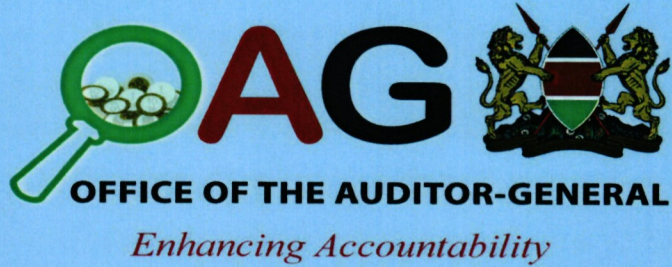


REPUBLIC OF KENYA



REPORT

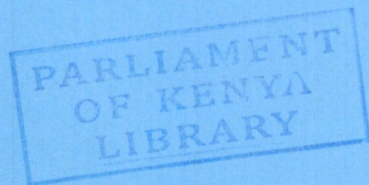
THE NATIONAL ASSEMBLY

PARLIAMENT

DATE: 08 FEB 2022

DAY:

Tues



TABLED BY:

LOM

OF

CLERK-AT-THE-TABLE:

Benson

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2018**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
MAVOKO CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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



NG-CDF

National Government Constituencies Development Fund
Mavoko Constituency
P.O Box 195-00204
Athi River
Tel: | Cell:
Email: cdfmavoko@cdf.org.ke | Website: www.cdf.org.ke

September 26, 2018

The Chief Executive Officer
NG-CDF Board
P.O Box 46682-00100
Nairobi

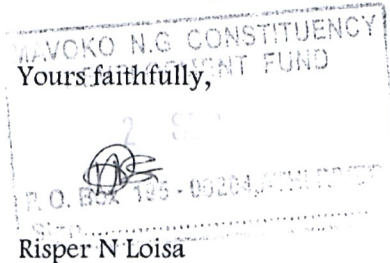


Dear Sir,

RE: SUBMISSION OF MAVOKO NG-CDFC FINANCIAL STATEMENT FOR YEAR ENDED 30 JUNE 2018.

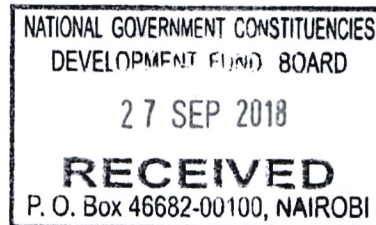
I refer to the subject matter.

Find attached copies of Mavoko NGCDFC Financial Statement for the year ended 30 June 2018.



Risper N Loisa

Fund account manager – outgoing FAM
Mavoko Constituency



Received
Bute
27/09/2018

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MAVOKO 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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 Mavoko Constituency's day to day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Risper N. Loisa
3.	Sub-County Accountant	Jackson Ndungo
4.	Chairman NG-CDFC	Caryn M. Kimuyu
5.	Member NG-CDFC	Michael K. Mulei

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF Mavoko Constituency Headquarters

P.O. Box 195-00204
DCC Compound
Athi River
Kenya.

(f) NG-CDF Mavoko Constituency Contacts

Telephone:

E-mail: cdmavoko@ngcdf.go.ke

Website: www.ngcdfmavoko.go.ke

(g) NG-CDF Mavoko Constituency Bankers

Equity Bank, EPZ Athi River Branch
A/C 1490262115144

Equity Bank
P.O. Box
Athi River EPZ,
Kenya.

(h) Independent Auditors

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

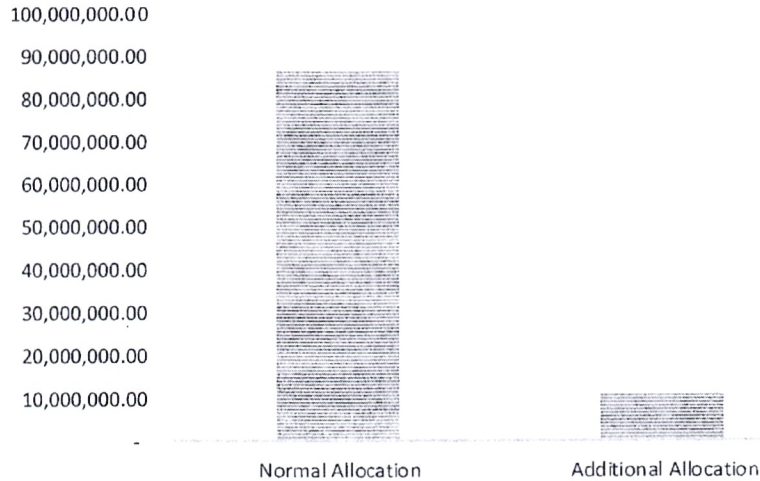
(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE
FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

We are pleased to present the unaudited financial statements for Mavoko Constituency for the financial year ended 30th June 2018. During the year, the Constituency was allocated a total of Ksh 98,189,655.16 consisting of Ksh 86,810,344.82 as normal allocation and Ksh 11,379,310.34 as additional allocations.



Before receipt of funds disbursed by the NGCDF Board the Mavoko Constituencies Development Fund Committee (NGCDFC); pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency.

Sector Prioritization

During the year, a total of Ksh 43,012,626 was allocated as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries.

Funds allocated towards other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency compared to an allocation of Ksh 39,522,687.

The above allocations has led to more schools having new and renovated permanent structures hence improving the learning environment drastically.

The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary schools and proceeded to college thanks to NGCDF bursary scheme.

During the current year 865 students in tertiary institutions benefited with bursary total ksh 9,935,000.

The secondary and polytechnics students were 2,166 received ksh 12,791,188 worth of cheques.

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

**Reports and Financial Statements
For the year ended June 30, 2018**

We have received acknowledgement letters and receipts as prove of bursary funds reaching the beneficiaries intended.

Achievements and Major Undertakings

The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.

Other major projects undertaken during the year are the Mavoko NG-CDF security projects that has enabled insecurity go down because police posts have been constructed in crime prone areas as well as residential houses constructed to ensure that the police respond quickly to calls of distress from the community. The police are now motivated and happy about the improved hygiene and sanitation since all police posts constructed have modern washrooms.

Below is an office for administration police at Mlolongo.



Other projects undertaken during the year include the ongoing classrooms constructions at Githunguri Jet View and Kwa Mange'li primary schools just to mention but a few.

The two projects named below have been constructed in schools where land is scarce and whereas pupils' population has been exploding day by day.

PROJECT: CONSTRUCTION OF 4NO. CLASSROOM BLOCK AT KWA MANGELI PRIMARY SCHOOL.

CONTRACTOR: BARCKDO ENTERPRISES LIMITED

APPROVED CONTRACT VALUE: 6,000,000.00

Status

1. The superstructure had been complete up to the first floor level and the roofing had been done.
2. No fixtures had been installed and the finishing's had not been done. I.e the doors, windows, railings and electric conduits and finishes like the plaster, floors, keying and paint.
3. The contractor had used quality and standard materials on the project and the workmanship was up to standard.
4. The roof of the class had been installed .The frame was well built and the contractor had used box profile iron sheets as per the BQ.

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

Reports and Financial Statements

For the year ended June 30, 2018

5. The contractor had used waffles on the first floor slab of the classrooms.

RECOMMENDATIONS

1. The classrooms had been constructed to standard as per the B.Qs and the quality of the materials and workmanship was up to standard. The classes should be completed as per the availability of funds.

PAYMENTS CERTIFICATES ISSUED TO DATE:

Cert No.1 1,715,831.70, Cert No.2 dated 16TH July 2018- 2,781,831.70

Cert No.3 14TH August 2018- 919,173.07

TOTAL-5,416,836.47



Figure 001: The front elevation of the classes
The fixtures have not been installed.

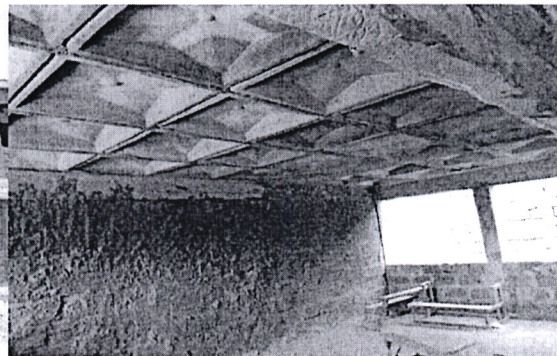


Figure 002: The first floor slab where waffles
Were used.

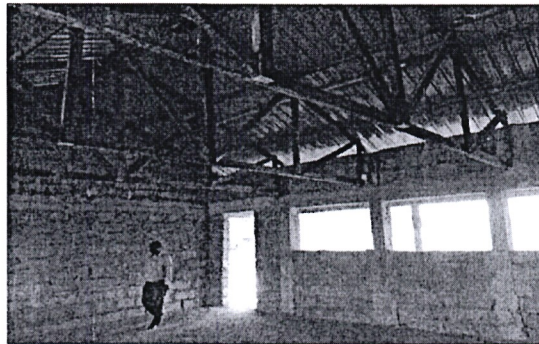


Figure 003: Interior of one of the classrooms
showing the lack of finishes.



Figure 004: First floor corridor showing
the Missing rails.

PROJECT: CONSTRUCTION OF 4NO. CLASSROOM BLOCK AT GITHUNGURI JETVIEW PRIMARY SCHOOL.

CONTRACTOR: HYDRATECH BUILDING CONTRACTORS AND SUPPLIES CO.LTD

APPROVED CONTRACT VALUE: 6,000,000.00

Status

1. The superstructure had been complete up to the first floor level and the roofing had been done.
2. No fixtures had been installed and the finishing's had not been done, that is the doors, windows, railings and electric conduits and finishes like the plaster, floors, keying and paint.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MAVOKO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

3. The contractor had used quality and standard materials on the project and the workmanship was up to standard.

4. The roof of the class had been installed .The frame was well built and the contractor had used box profile iron sheets as per the BQ.

5. The contractor had used waffles on the first floor slab of the classrooms.

RECOMMENDATIONS

1. The classrooms had been constructed to standard as per the B.Qs and the quality of the materials and workmanship was up to standard.The classes should be completed as per the availability of funds.

PAYMENTS CERTIFICATES ISSUED TO DATE:

Cert No.1 4TH June 2018 -2018 -3,000,000.00

Cert No.2 16TH July 2018- 1,702,662.165

Cert No.3 14th August 2018- 713,056.66

TOTAL:5,415,718.82

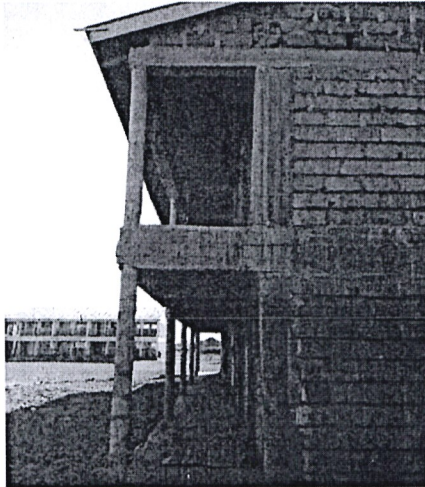


Figure 001: First floor corridor showing the Missing railings.



Figure 001: The front elevation of the classes
The fixtures have not been installed.

PROJECT: CONSTRUCTION OF 8NO. DOOR PIT LATRINE AT GITHUNGURI JETVIEW PRIMARY SCHOOL.

CONTRACTOR: MACROCIDA CONSTRUCTION

APPROVED CONTRACT VALUE: 1,500,000.00

Status

1. The pit latrine had been built to completion.
2. The quality of material and workmanship used were of good quality and up to standard.
3. The project was user friendly to the disabled.
4. The contractor had completed the project in a timely manner.
5. The project had not been labelled as an NG-CDF Project

RECOMMENDATIONS

1. The project should be properly labelled and officially handed over to the school

PAYMENTS CERTIFICATES ISSUED TO DATE:

Cert No.1 16TH June 2018- 685,936.10

Cert No.2 14TH August 2018- 667,973.60

TOTAL:1,353,909.70



Figure 001: The project is complete but not labelled.

MAKILI PRIMARY SCHOOL – 2016/2017 COMPLETED PROJECT

Makilili primary school was started by the community but the NGCDFC changed the school greatly by eradicating iron sheets and mud walled structures and has constructed 4 classrooms up to date and 1 toilet block with 8 doors including fencing the school and putting a permanent gate.



Figure 001: Side of the classrooms clearly Labelled as a NG-CDF Project



Figure 002:Front elevation of the two classes.

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

**Reports and Financial Statements
For the year ended June 30, 2018**

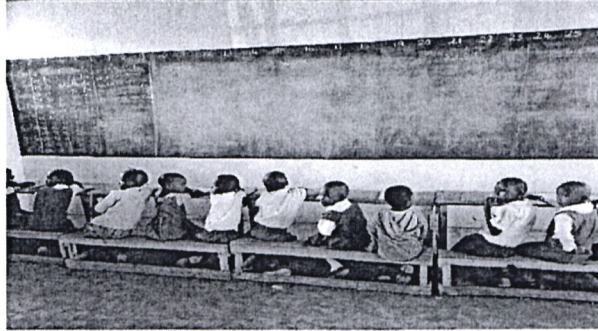


Figure 003: The interior of one of the classrooms
Showing both the blackboard and floor.

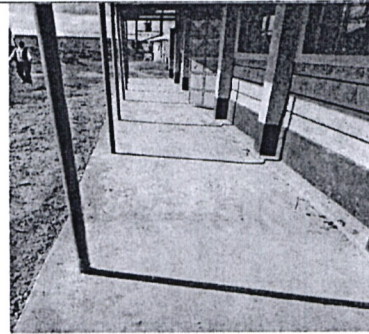


Figure 004: The verandah of the classes
In good condition.

Development Planning

The National Government Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the NGCDF Committee is developing its strategic plan which is a formalized road map that spells out where the Constituency is moving over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans.

The Mavoko NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.


Challenges

We have been privileged to witness major exemplary improvements in areas where development was sluggish and poverty rampant; thanks to NGCDFC development goals but we have also experienced various challenges in project implementation and management during the FY 2017/2018. These include, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed.

Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees.

I wish to reiterate that without the undying cooperation and support of the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders; we would not have been able to achieve the above milestones. Moving forward, the NGCDF Committee will work smarter and strategically to perform much better and achieve excellent performance targets for the Financial Year 2018/2019.



CARYN MUMBUA KIMUYU
CHAIRPERSON NGCDF COMMITTEE

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

Reports and Financial Statements

For the year ended June 30, 2018

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 NG-CDF Mavoko 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-Mavoko 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-Mavoko 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-Mavoko 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-Mavoko Constituency financial statements were approved and signed by the Accounting Officer on 17 September 2018.



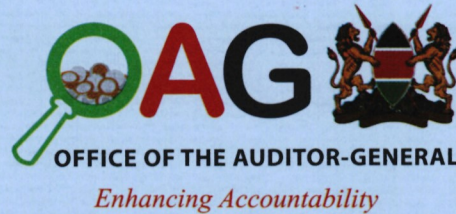
Fund Account Manager
Name: RISPEN LOISA



Sub-County Accountant
Name: Jackson Ndungo
ICPAK Member Number: 9078

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mavoko Constituency set out on pages 11 to 46, which comprise the statement of assets 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, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mavoko 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 comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

- i. The statement of receipts and payments reflects total receipts of Kshs.46,043,172 while the summary statement of appropriation-recurrent and development combined reflects Kshs.51,734,399 resulting in unexplained difference of Kshs.5,691,227.
- ii. The statement of receipts and payments reflects total receipts of Kshs.46,043,172 as receipts for the year. The figure includes transfers from NGCDF Board of Kshs.45,974,172 and other receipts of Kshs.69,000. However, Note 1 to the financial statements reflects transfers from NGCDF Board of Kshs.45,905,172 resulting in an unexplained variance of Kshs.69,000.

Report of the Auditor-General on National Government Constituencies Development Fund - Mavoko Constituency for the year ended 30 June, 2018

- iii. The statement of receipts and payments reflects total receipts figure of Kshs.46,043,172 while the summary statement of appropriation reflects the same figure as Kshs.51,734,399 resulting in a difference of Kshs.5,691,227 which has not been reconciled.

2.0 Unsupported Cash and Cash Equivalents

The statement of financial assets reflects a balance of Kshs.3,728,025 as cash and cash equivalents which is also the cash at bank. This balance agrees with the board of survey report balance of Kshs.3,728,025. However, the bank reconciliation statement as at 30 June, 2018 reflects a balance of Kshs.7,074,516, resulting in unexplained difference of Kshs.3,346,491.

Further, a review of the bank reconciliation statement as at 30 June, 2018 reflects unrepresented cheques amounting to Kshs.3,326,691, out of which cheques worth Kshs.68,575 were stale cheques and had not been written back in the cash book.

Consequently, the accuracy of cash and cash equivalents balance of Kshs.3,728,025 could not be confirmed.

3.0 Erroneous Net Liabilities

The statement of assets as at 30 June, 2018 reflects net liabilities instead of net financial position of Kshs.3,728,025, being the difference between the brought forward fund balance of Kshs.5,829,226 and the deficit for the year under review of Kshs.2,101,201.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects budgeted receipts of Kshs.106,518,882 out of which a total of Kshs.51,734,399 was received resulting in an underfunding of Kshs.54,784,483 or about 51 %. The Fund's actual expenditure is Kshs.48,075,374 against actual receipts of Kshs.51,734,399 resulting in an under expenditure of Kshs.3,659,025. The underfunding and

underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mavoko 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, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Irregular Payment of Subsistence Allowances

The CDF Committee members held an induction workshop in Mombasa for five days between 7 May to 11 May, 2018. Each committee member was paid an amount of Kshs.85,000 being accommodation and meals at Kshs.15,000 per member per day and Kshs.10,000 for transport. Such payments are not provided for and Management did not explain how the rate of Kshs.15,000 per member per day was determined. The decision to hold the workshop in Mombasa considering the associated costs was also not explained.

Consequently the regularity and value for money on the expenditure incurred could not be confirmed.

2.0 Project Implementation and Management

2.1 Incomplete Projects

As reported in the previous year, the following projects which had been initiated in earlier years were still not complete and some had not even been started. An inspection of the projects carried out in February, 2019 revealed the following:

2.2 Delay in Commencing Joskar Police Post

An office block with an armory was to be constructed at a budget cost of Kshs.1,600,000 besides four toilets at a budget cost of Kshs.400,000 both totalling Kshs.2,000,000. The amount was transferred to Project Management Committee (PMC) security account on 27 June, 2017. However, as at the time of inspection it was noted the projects have not yet been undertaken as at the time of inspection and the amount is still lying idle in the PMC Security account. The allocated funds have not been effectively utilized and the people of Mavoko Constituency have been denied a service.

2.3 Delay in Construction of an Ablution Block at Mlolongo Police post

An ablution block consisting of two door toilets was to be constructed at Mlolongo Police post during the financial year 2016/2017 at a budget cost of Kshs.200,000. The toilets

had not been constructed by the time inspections were carried out and the funds have been lying idle in the PMC security account since 19 June, 2017.

2.4 Delay in Completion of Lukenya Police Post

An office block and a two door toilet were to be constructed at budget of Kshs.800,000 and Kshs.200,000 respectively during the financial year 2016/2017. The funds were transferred to PMC security account on 27 June, 2017 the project remains incomplete as at February, 2019.

2.5 Failure to Construct an Ablution Block at Syokimau Police Post

An ablution block consisting of two toilets was to be constructed at a budget cost of Kshs.200,000 in the financial year 2016/2017. The toilets had not been constructed by February, 2019, although funds were transferred to PMC security account on 19 June, 2017.

2.6 Failure to Account for Funds Meant for Sports Activities

During the financial year 2017/18, sports activities was allocated a budget of Kshs.868,103. The amount was transferred to sports PMC account on 17 April, 2018 and subsequently Kshs.447,100 withdrawn on various dates from the PMC account. However, Management accounted for Kshs.102,970 through cash sale receipts and payment schedules leaving an unaccounted balance of Kshs.344,130.

2.7 Failure to Fully Utilize Emergency Funds

During the financial year 2016/2017 the budget for emergency projects was Kshs.4,094,828. Further, Kshs.5,137,931 was allocated for the same during the year 2017/2018 both amounting to Kshs.9,232,759. It was noted that there was no project implemented during the financial year 2016/2017. However, an eight door toilet block at Mlolongo primary school at a cost of Kshs.1,997,685 and a similar one at Kyumbi Police Post at a cost of Kshs.1,500,000, both totalling Kshs.3,497,685 were done and completed during the year under review. The balance of Kshs.2,237,389 remained unutilized as at 30 June, 2018.

2.8 Failure to Undertake Environmental Activities

During the financial year 2017/2018, Kshs.168,100 was allocated for environmental activities which involved planting of trees at Syokimau, Mlolongo, Kinanie and Lukenya Police Posts at a budget cost of Kshs.42,025 for each post. The trees have not been planted to date despite funds having been transferred to PMC security account.

Consequently, the constituents of Mavoko did not obtain value for money for the projects budgeted for but not implemented.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such 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.

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


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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 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 activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 December, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MAVOKO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
RECEIPTS			
Transfers from NGCDF board	1	45,974,174	81,896,551.70
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>69,000</u>	<u>56,000</u>
TOTAL RECEIPTS		46,043,172.00	81,896,551.70
PAYMENTS			
Compensation of employees	4	3,355,157.00	3,299,487.00
Use of goods and services	5	5,205,296.00	4,248,859.00
Transfers to Other Government Units	6	13,185,242.00	68,549,290.00
Other grants and transfers	7	26,329,679.00	31,576,368.00
Acquisition of Assets	8	-	-
Other Payments	9	=	=
TOTAL PAYMENTS		48,075,374.00	107,674,004.00
SURPLUS/(DEFICIT)		<u>(2,101,202.00)</u>	<u>(25,721,453.00)</u>

Note: The deficit of (2,101,202.00) is due to the balance brought forward of which is not part of receipts during the financial year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 17 September 2018 and signed by:



Fund Account Manager
Name: RISPHER LOISA



Sub-County Accountant
Name: Jackson Ndungo
ICPAK Member Number: 9078

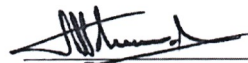
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF ASSETS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,728,025.00	5,829,226.70
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11	=	=
TOTAL FINANCIAL ASSETS		<u>3,728,025.00</u>	<u>5,829,226.70</u>
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	5,829,227	31,550,679
Surplus/Deficit for the year		(2,101,202)	(25,721,452)
Prior year adjustments	14	=	=
NET LIABILITIES		<u>3,728,025</u>	<u>5,829,227</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 17 September 2018 and signed by:


 Fund Account Manager
 Name: RISPER LOISA


 Sub-County Accountant
 Name: Jackson Ndungo
 ICPAK Member Number: 9078

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**MAVOKO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2018****VI. STATEMENT OF CASHFLOW**

		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from NGCDF Board	1	45,974,172.00	81,896,551.70
Other Receipts	3	<u>69,000.00</u>	<u>56,000.00</u>
		46,043,172.00	81,952,551.70
Payments for operating expenses			
Compensation of Employees	4	3,355,157.00	3,299,487.00
Use of goods and services	5	5,205,296.00	4,248,859.00
Transfers to Other Government Units	6	13,185,242.00	68,549,290.00
Other grants and transfers	7	26,329,679.00	31,576,368.00
Other Payments	9	-	-
		48,075,374.00	107,674,004.00
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(2,032,202.00)	(25,721,453.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(-)	(-)
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,032,202.00)	(25,721,453.00)
Cash and cash equivalent at BEGINNING of the year	13	5,829,226.70	31,550,679.00
Cash and cash equivalent at END of the year		<u>3,797,025.00</u>	<u>5,829,226.70</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 17 September 2018 and signed by:



Fund Account Manager
Name: RISPERS LOISA



Sub-County Accountant
Name: Jackson Ndungo
ICPAK Member Number: 9078

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

VII. 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 %
RECEIPTS						
Transfers from NGCDF Board	86,810,345	19,708,537	106,518,882	51,734,399	54,784,483	49%
Proceeds from Sale of Assets	69,000	-	-	-	-	-
Other Receipts	86,879,345	19,708,537	106,518,882	51,734,399	54,784,483	49%
PAYMENTS						
Compensation of Employees	3,268,601	2,161,778	5,430,379	3,355,157	2,075,222	62%
Use of goods and services	7,544,331	1,193,902	8,738,233	5,205,296	3,532,937	60%
Transfers to Other Government Units	34,012,626	9,000,000	43,012,626	13,185,242	29,827,384	31%
Other grants and transfers	32,738,795	6,783,892	39,522,687	26,329,679	13,193,008	67%
Acquisition of Assets						
Other Payments	9,245,992	568,965	9,814,957	-	9,814,957	0%
Other Receipts (unutilized)	69,000				69,000	
TOTALS	86,879,345	19,708,537	106,587,882	48,075,374	58,512,508	45%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY
Reports and Financial Statements
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(a) *The revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

(b) *Below is a commentary on significant underutilization (below 50% of utilization) and any overutilization.*

- i. Receipts from NGCDF Board 49%*
- ii. Transfers to Other Government Units 31%*
- iii. Total expenditure 45%*

Funds not received / not disbursed within the Financial Year, ksh 54,784,483.15 was disbursed on 11th July 2018. There was no overutilization during the financial year.

The Mavoko NGCDF financial statements were approved on 17 September 2018 and signed by:



Fund Account Manager
Name: RISPEN N. LOISA



Sub-County Accountant
Name: JACKSON NDUNGO
ICPAK Member Number: 9078

VIII. 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 NG-CDF-Mavoko 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 30th 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.

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

Reports and Financial Statements

For the year ended June 30, 2018

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 1st July 2017 to 30th 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 30th 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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MAVOKO CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO 855933	1	5,500,000	
AIE NO 892785	2	37,905,172	
AIE NO 892785	3	2,500,000	
AIE NO A829927	1		4,094,828.00
AIE NO A855064	2		40,948,276.00
AIE NO A855677	3		36,853,447.70
TOTAL		45,905,172	81,896,552.00

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	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017- 2018 Kshs	2016-2017 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	69,000	56,000
Other Receipts Not Classified Elsewhere	-	-
Total	69,000	56,000

4. COMPENSATION OF EMPLOYEES

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	3,124,145	2,425,909
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	231,012	873,578
Other personnel payments	-	-
Total	3,355,157	3,299,487

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	3,059,500	1,769,500
Utilities, supplies and services	-	915,954
Communication, supplies and services	-	-
Domestic travel and subsistence	21,920	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	900,000
Hospitality supplies and services	-	xxx
Insurance costs	-	-
Specialized materials and services	289,679	-
Office and general supplies and services	-	-
Other operating expenses	1,433,155	663,405
Routine maintenance – vehicles and other transport equipment	401,042	-
Routine maintenance – other assets	-	-
Total	5,205,296	4,248,859

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities	8,200,000	34,364,890
Transfers to primary schools (see attached list)	4,985,242	34,184,400
Transfers to secondary schools (see attached list)	-	-
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	13,185,242	68,549,290
TOTAL		

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,768,188	10,361,396
Bursary – tertiary institutions (see attached list)	9,027,600	10,529,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,000,000	6,713,950
Sports projects (see attached list)	868,103	1,637,931
Environment projects (see attached list)	168,103	847,811
Emergency projects (see attached list)	3,497,685	1,485,780
	-	-
Total	26,329,679	31,576,368

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MAVOKO 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	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MAVOKO 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, EPZ Athi River Branch A/C 1490262115144</i>	3,728,025	5,829,226.70
	-	-
	-	-
Total	3,728,025	5,829,226.70
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Cash count certificates for Cash in hand and bank balance certificate attached.]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MAVOKO 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>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

12 RETENTION

	2017 - 2018	2016-2017
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

13. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	5,829,227	31,550,679
Cash in hand	-	-
Imprest	-	-
Total	5,829,227	31,550,679

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MAVOKO 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	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff gratuity	2,011,428	-
Middle management	-	-
Unionisable employees	-	-
Others (gratuity)	-	862,452
	2,011,428	862,452

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,075,222	-
Use of goods and services	3,532,937	-
Amounts due to other Government entities (see attached list)	29,827,384	-
Amounts due to other grants and other transfers (see attached list)	13,193,008	-
Acquisition of assets	-	-
Others (<i>See attached list</i>)	9,814,957	4,966,774
	58,512,508	4,966,774

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	6,546,622	20,051,352.67
	6,546,622	20,051,352.67

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY – MAVOKO CONTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Middle Management							
1) George Muisu	J	315,000.00			315,000.00		
2) Philip Munyao	H	288,000.00			288,000.00		
3) Brigittah Mutwota	H	207,000.00			207,000.00		
4) Rose Muia	H	240,000.00			240,000.00		
5) Patricia Musyimi	H	225,000.00			225,000.00		
6) Yvonne Mulei	H	288,000.00			288,000.00		
7) Vincent Nzioki	H	147,972.00			147,972.00		
8) Damaris Muthoka	H	100,152.00			100,152.00		
9) Moses Kilonzo	H	100,152.00			100,152.00		
10) Mohammed Wako	H	100,152.00			100,152.00		These staffs were employed in February 2018
		2,011,428.00			2,011,428.00		
Sub-Total					2,011,428.00		
Grand Total		2,011,428.00			2,011,428.00		

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Payment of staffs salaries	2,075,222.00		
Use of goods & services	Goods and services and committee expenses	3,532,937.00		
Amounts due to other Government entities				
Ndovoini Secondary School	Construction of 2 classrooms	2,500,000.00		
Makilili Primary School	Construction of 2 classrooms	1,500,000.00		
Wathia Primary School	Construction of 1 classroom	1,000,000.00		
Wathia Primary School	Completion of 1 classrooms	527,384.00		
Ivalini Primary School	Construction of 2 classroom	1,500,000.00		
Githunguri Jet View Primary	Construction of 4 classrooms	3,500,000.00		
Kwa Mangeli Primary	Construction of 2 classrooms	2,500,000.00		
Mlolongo Primary	Construction of 2 classrooms	1,000,000.00		
Kimongo Primary School	Construction of 3 classrooms	3,000,000.00		
Kyumbi Primary School	Construction of 1 classroom	1,000,000.00		
Ndovoini Primary School	Renovation of 4 classrooms	1,000,000.00		
Ngwata Primary School	Construction of 8 door toilet	1,500,000.00		
Kyumbi Secondary School	Construction of dormitory	5,800,000.00		
Kinanic Secondary School	Completion of administrative block phase 3	1,500,000.00		
Kwa Kalusya Secondary School	Construction of 1 classroom	1,000,000.00		
	Sub-Total	29,827,984.00		
Amounts due to other grants and other transfers				
Bursary to tertiary and secondary schools	Sponsor bright needy students	4,193,008.00		
Mlolongo police post	Construction of administrative office	1,000,000.00		
Lukenya Police Post	Construction of 1 studio apartment	1,000,000.00		
Athi River Administrative Police	Construction of 1 studio apartment	2,000,000.00		
Githunguri Airways Police Post	Construction of 1 studio apartment	1,000,000.00		
Kinanie Police Post	Construction of 1 studio apartment	1,000,000.00		
Kyumbi Police Station	Construction of 1 studio apartment	2,000,000.00		

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Syokimau AP Post	Construction of 1 studio apartment	1,000,000.00		
Sub-Total		13,193,008.00		
Acquisition of assets				
OTHERS				
<i>Receipt from sale of tenders</i>	Unutilized receipts from sale of tenders	69,000.00		
CIH	CIH	4,677,027.00		
Emergency	To mitigate unforeseen events	5,137,932.00		
Environment				
Sub-Total		9,814,957.00		
Grand Total		58,512,508.00		

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2016/17
Land				
Buildings and structures	4,000,000			4,000,000
Transport equipment	-			
Office equipment, furniture and fittings	1,099,500.00			1,099,500.00
ICT Equipment, Software and Other ICT Assets	-			-
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	5,099,500.00			5,099,500.00

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2016/17 30.06.2017	Bank Balance 2017/18
ATHI RIVER SEC SCH CDF PROJECT	CO-OP	01141265754800	1,000,450.90	759,350.90
DAYSTAR MULANDI PRIMARY PMC	CO-OP	01141266237500	3,582.50	3,582.50
IVALINI D.E.B PRIMARY SCHOOL PMC	CO-OP	01141265729900	51,107.50	7,432.50
KAIANI PRIMARY SCHOOL PMC CDF	CO-OP	01141563647500	2,027.00	2,027.00
KANAANI SECONDARY SCHOOL PMC	CO-OP	01141266945900	701,570.00	51,570.00
KATANI D.E.B SECONDARY SCHOOL PMC	CO-OP	01139265724402	150,909.50	150,909.33
KAVOMBONI DEB PRIMARY SCHOOL	CO-OP	01141267897000	103,361.50	1,461.50
KINANIE SECONDARY SCHOOL PMC	CO-OP	01141265884900	532,690.50	923,460.50
KWA MANGELI PRIMARY SCHOOL PMC	CO-OP	01141563650300	99,775.00	387,842.10
MATHATANI PRIMARY SCHOOL PMC CDF	CO-OP	01141563695500	272.50	272.50
NDOVOINI SECONDARY SCHOOL PMC	CO-OP	01141563696900	1,051,919.50	151,919.50
NGALALYA SECONDARY SCHOOL PMC	CO-OP	01141563706300	3,512.50	3,512.50
ST PAULS PRIMARY SCHOOL CDF PROJECT	CO-OP	01141267832300	191,074.75	1,045.56
WATHIA PRIMARY SCHOOL PMC BANK	EQUITY	1490263680233	312,140.00	311,920.00
MAVOKO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1490263696093	1,900,457.00	457.00
MAVOKO SECONDARY SCHOOL CDF ACCOUNT	EQUITY	14902637062 34	2,700.00	2,337.00
MAVOKO SPORTS PROJECTS PMC BANK ACCOUNT	EQUITY	1490263830547	641,875.00	418,846.40
ATHI RIVER PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1490263942284	795.00	
EMPAKASI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490264001282	275.00	
KANAANI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1490264249106	1,345.00	
EMPAKASI HIGH SCHOOL CDF ACCOUNT	EQUITY	1490264278890	43.70	
KIASA PRIMARY SCHOOL PMC BANK ACCOUNT	EQUITY	1490264436485	9,010.75	

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

PMC	Bank	Account number	Bank Balance 2016/17 30.06.2017	Bank Balance 2017/18
KALIMANI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490266492887	36,091.00	
NTHULUNI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490266493007	1,400.00	1,400.00
MOUNTAIN VIEW PRIMARY SCHOOLPMC ACCOUNT	EQUITY	1490266542192	69,670.00	
LUKENYA GIRLS CENTRE OF EXCELLENCE PMC CDF ACCOUNT	EQUITY	1490266840330	510.00	510.00
KATANI PRIMARY SCHOOL PMC CDF	EQUITY	1490267012935	669,840.00	10.00
NZOIANI PRIMARY SCHOOL PMC CDF ACCOUNT	EQUITY	1490268456164	670.00	
MUTHWANI PRIMARY SCHOOLPMC CDF ACCOUNT	EQUITY	1490268581644	240.00	
KWA KALUSYA PRIMARY SCHOOLPMC CDF ACCOUNT	EQUITY	1490268599025	125.15	
GITHUNGURI JET VIEW PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1490262865736	580.85	975.85
KWA-KALUSYA SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490271841008	528,717.00	3,607.00
MATHATANI SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490271854580	1,890.00	
KYUMBI SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490262540051	52,679.37	2,349.37
ST. AUGUSTINE MLOLONGO SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490262414198	1,009,555.00	59,225.00
ST. FRANCIS OS ASSISI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490263815863	2,000,050.00	99,390.00
KAMULU DEB PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490263815933	1,096,605.20	96,275.25
KINANIE PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490268838895	20,573.00	1,263.00
MUTHWANI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490265170841	407,030.00	
SAMORA POLICE POST PROJECT PMC ACCOUNT	EQUITY	1490273122495	10.00	10.00
MAVOKO NG-CDF SECURITY PMC	EQUITY	1490273207283	4,499,230.00	2,931,553.50
MAVOKO SPORTS PMC ACCOUNT	EQUITY	1490263830547	641,875.00	418,846.40
KWAMBOO PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490262830151	2,895.00	
MAKILILI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490271705784	2,249,450.00	7,625.00
SEME PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490262581906	771.00	771.00

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

PMC	Bank	Account number	Bank Balance 2016/17 30.06.2017	Bank Balance 2017/18
Total			20,051,352.67	6,546,622.00

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

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)
NGCDF/NH/MAV/3/2016/2017/(20)	Bank Balance Statement of Assets as at 30 June 2017 reflects a bank balance of ksh 5,829,226.70 and bank confirmation certificate indicates a balance of 7,027,919.90 as at that date. Bank reconciliation statement for June 2017 to reconcile the difference of ksh 1,198,693.20 between cash book balance and the bank certificate balance was not provided for audit verification.	Bank reconciliation statement for June 2017 to reconcile the difference of ksh 1,198,693.20 between cash book balance and the bank certificate balance was not provided for audit verification.	FAM	Resolved	Immediately
NGCDF/NH/MAV/3/2016/2017/(20)	Net Financial Position The statement of assets as at 30 June 2017 reflects incorrectly net liabilities instead of financial position of ksh 5,829,226, being the difference between the brought forward fund balance of ksh 31,550,679 and the deficit for the year under review of ksh 25,721,453.	Financial statements for the year ended 30 June 2017 was amended accordingly	FAM	Resolved	Immediately
NGCDF/NH/MAV/3/2016/2017/(20)	Other Matter Incomplete projects Project implementation status report as at 30 June 2017 indicates that out of the approved budget of ksh 115,947,230, twelve projects with a total allocation during the year of ksh 17,132,759	Projects were implemented immediately funds were disbursed from the NGCDFB	FAM	Resolved	Immediately

NATIONAL GOVERNMENT ENTITY – MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

	remained incomplete				
JGCDF/NH/MAV/ 3/2016/2017/(20)	Budget performance Approved total expenditure budget was ksh 115,947,227 while total expenditure was ksh 107,674,004 resulting in under expenditure of ksh 8,273,223 or approximately 7% for year ended 30 June 2017.	The under expenditure of ksh 8,273,223 was resolved in July 2017.	FAM	Resolved	2017/2018
JGCDF/NH/MAV/ /2016/2017/(20)					

BANK RECONCILIATION

MAVOKO CONSTITUENCY DEVELOPMENT FUND A/C No. 1490262115144

FO.30

AS AT 30TH JUNE 2018 ATHI RIVER STATION

Balance as per Bank certificate				7,074,516.00
Less---				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)				
2. Receipts in Bank Statement not yet recorded in Cash Book		3,326,691.00		
Add---			22,000.00	3,348,691.00
3. Payments in bank statement not yet recorded in Cash Book...				
4. Receipts in Cash Book not yet recorded in Bank Statement		2,200.00		
	Balance as per calculation	-	2,200.00	
	Balance as per Cash Book. . . .			3,728,025.00
				3,728,025.00
			Diff	-

I certify that I have verified the Bank Balance in the cash book with the bank Statement and that the above Reconciliation is correct.

Signature _____

Designation _____

Date _____

1. Payment in Cash Book not yet recorded in Bank Statement				
No.	CQ No.	Date	Payee	Amount
1			BURSARY (Jan/Feb)	
2	008391	12-Apr-17	Mukaa boys high sch	15,575.00
3	008399	12-Apr-17	Lukenya girls center	3,000.00
4	008400	12-Apr-17	Lukenya girls center	5,000.00
5	008445	31-May-17	Terrian sec sch	5,000.00
6	008446	31-May-17	St augustine mulolongo sec	5,000.00
7	008451	31-May-17	Kyangala girls high sch	10,000.00
8	008541	12-Sep-17	Machakos institute of dev..studies	5,000.00
9	008552	12-Sep-17	Lukenya girls center	10,000.00
10	008626	29-Dec-17	Nzambani sec school	5,000.00
11	008630	22-Jan-18	Commission of VAT	5,000.00
12	008651	16-Feb-18	Kathiani Boys Secondary	1,551.00
13	008661	16-Feb-18	Commission of VA	25,000.00
14	008665	28-Feb-18	Ann Achieng Ouko	3,414.00
15	008666	28-Feb-18	Kenyatta University	23,853.00
16	008669	28-Feb-18	Misyani Girls	20,000.00
17	008672	28-Feb-18	Tala Girls	25,000.00
18	008674	28-Feb-18	Malili Girls	10,000.00
19	008675	28-Feb-18	Elerai Boys Sec School	15,000.00
				15,000.00

20		31-Mar-18	BURSARY (March)		527,530.00
21		30-Apr-18	BURSARY (April)		1,018,767.00
22		31-May-18	BURSARY (May)		1,100,850.00
23	0011307	26-Jun-18	Comm Vat		3,010.00
24	0011312	26-Jun-18	Patricia Malia		25,503.00
25	0011315	26-Jun-18	Damaris Muthoka		18,090.00
26	0011317	26-Jun-18	Mohammed Wako		18,090.00
27	0011318	26-Jun-18	NSSF		21,600.00
28	0011319	26-Jun-18	PAYE		17,948.00
29	0011320	26-Jun-18	NHIF		7,950.00
30	0011322	27-Jun-18	Postal Corp of Kenya		10,960.00
31		30-Jun-18	BURSARY (June)		349,000.00
		TOTALS			3,326,691.00

2. Receipts in Bank Statement not yet recorded in Cash Book

No.	CQ No.	Date	Details	Amount
1	009294	11-May-18	Katheka Boys Sec School - UNPD	15,000.00
2	008825	21-May-18	Mbitini Girls Sec School - UNPD	7,000.00
		TOTALS		22,000.00

3. Payments in Bank Statement not yet recorded in Cash Book

No.	CQ No.	Date	Details	Amount
6		31-May-18	Bank Charges(May)	880.00
7		30-Jun-18	Bank Charges(May)	1,320.00
		TOTALS		2,200.00

4. Receipts in Cash Book not yet recorded in Bank Statement

No.	CQ No.	Date	Details	Amount
				-
				-
		TOTALS		-

REPUBLIC OF KENYA

Date 6th July 2018

Report of the Board of Survey on the Cash and Bank Balances of the MANUKU CONSTITUENCY DEVELOPMENT FUND as at the close of business on 30th June 2018

The Board consisting of (Names and official titles)

- 1 CAROLINA KATANA (Chairman)
- 2 CANIDAT KODAKYI (Member)
- 3 EDWARD M. MWANGI (Member)

Assembled at the office of the Sub County Cashier – Athi River Sub County Treasury

As at (time) on the 6th July 2018.

And the following cash was produced

- Notes KSh. NIL
- Silver KSh. NIL
- Copper KSh. NIL
- Cheques (as per details on Reverse) ... KSh. NIL

It was observed that cheques amounting to Ksh. NIL had been on hand for more than 14 days prior to the date of survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30th June, 2018.

Cash on hand	Ksh.	<u>NIL</u>
Bank Balance	Ksh.	<u>3728025</u>
TOTALS Kshs.		<u>3728025</u>

The Bank Certificate of Balance showed a sum of KSh. FOURTY FIVE THOUSAND THREE HUNDRED TWENTY ONLY Cents (KSh. 45,320 cts) Standing to the credit of the account on

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attach

CAROLINA KATANA Chairperson [Signature]

CANIDAT KODAKYI Member [Signature]

EDWARD M. MWANGI Member [Signature]

Date: 6th July 2018