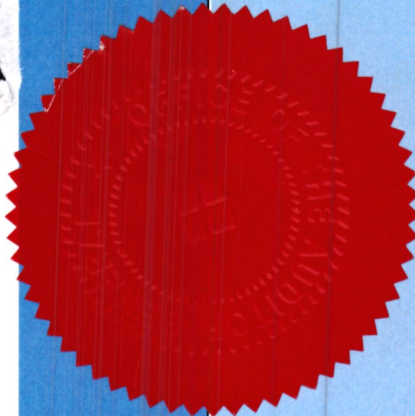


REPUBLIC OF KENYA



*Paper laid by the  
Leader of majority Party  
M.P.F.  
Thomas 11/10/2018*

OFFICE OF THE AUDITOR-GENERAL



PARLIAMENT  
OF KENYA  
LIBRARY

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
MAVOKO CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2017



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –  
MAVOKO CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Risper Loisa</b>
3.	Accountant	<b>Jackson Ndungo</b>
4.		

**(d) Fiduciary Oversight Arrangements**

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

**(e) MAVOKO CDF Headquarters**

P.O. Box 195-00204  
Athi River Sub County DCC compound  
KMC Road  
ATHI RIVER, KENYA

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**(f) MAVOKO NG-CDF Contacts**

Telephone: (254) 728816180  
E-mail: mavokongcdf.go.ke  
Website: www.mavokongcdf.go.ke

**(g) MAVOKO NG-CDF Bankers**

1. EQUITY BANK (KENYA) LIMITED  
EPZ ATHI RIVER  
P.O BOX 75104

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. FORWARD BY THE CHAIRMAN NG-CONSTITUENCY DEVELOPMENT FUND  
COMMITTEE (NGCDFC)**

Over the years, we have been able to implement various projects successfully. In all the 40 primary schools and 15 secondary schools , we have completed projects ranging from dormitories, laboratories, computer laboratories, classrooms, and administration blocks just to name but a few.

Recently, we embarked on security projects which have really brought down issues of insecurity especially in Syokimau and Mlolongo areas since the administration police are now more nearer to the citizens thanks to offices with holding cells constructed by NGCDFC.

We can also be honest to report on the positive impact realized from our bursary disbursements over the years, observable through academic performance in education even at the national level by most schools from the Mavoko constituency. This has been realized through bursary award to the bright and needy students all over the constituency.

Last but not least, NGCDF Board is recommendable for real time disbursement of funds which has enabled us to implement all our projects and hand over within the expected time frame. Its our hope that NGCDF Board will remain for a long time to deliver development and improve the lives of Kenyans.

*Sign*



**CHAIRMAN NG-CDFC**

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government agency shall prepare financial statements in respect of that agency. 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 Mavoko Constituency Development Fund is responsible for the preparation and presentation of the Mavoko NGCDF financial statements, which give a true and fair view of the state of affairs of the Mavoko NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 CDF; (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 CDF; (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 Mavoko NGCDF accepts responsibility for the CDF'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 CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer charge of the Mavoko NGCDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Mavoko NGCDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF'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 CDF'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 CDF's financial statements were approved and signed by the Accounting Officer on 30 June 2017.



Fund Account Manager



Chairman CDFC

# REPUBLIC OF KENYA

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Fax: +254-20-311482  
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Website: [www.oagkenya.go.ke](http://www.oagkenya.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MAVOKO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### 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 5 to 32, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Mavoko Constituency as at 30 June 2017, 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.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

#### Basis for Qualified Opinion

##### 1. Bank Balance

The statement of assets as at 30 June 2017 reflects a bank balance of Kshs.5,829,226.70 and bank confirmation certificate indicates a balance of Kshs.7,027,919.90 as at that date. However, bank reconciliation statement for June 2017 to reconcile the difference of Kshs.1,198,693.20 between the cash book balance and the bank certificate balance was not provided for audit verification. Consequently, the accuracy of bank balance of Kshs.5,829,226.70 as 30 June 2017 cannot be confirmed.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-  
Mavoko Constituency for the year ended 30 June 2017*



## 2. Net Financial Position

The statement of assets as at 30 June 2017 reflects incorrectly net liabilities instead of net financial position of Kshs.5,829,226, being the difference between the brought forward fund balance of Kshs.31,550,679 and the deficit for the year under review of Kshs.25,721,453.

### 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. Except for matters described in Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to communicate in my report.

### Other Matter

#### 1. Incomplete Projects

The Fund's project implementation status report as at 30 June 2017 indicates that out of the approved budget of Kshs.115,947,230, twelve projects with a total allocation during the year of Kshs.17,132,759 remained incomplete as detailed below;

	Project Name	Sub-Project Activities	Allocations	Disbursement (Kshs.)	Cumulative Achievement (%)	Status	Remarks
1	5% Emergency	For Emergencies mitigation	4,094,828	4,094,828	0%	Ongoing	Continuous exercise
2	Environment projects	Purchase and plant tree seedlings in the following schools: mavoko, kinanie, seme, katani, kaiani, kalimani, makilili, mathatani, kyumbi, athi river, Mavoko, katani, lukenya girls, kwa kalusya, muthwani, st. augustine, mathatani, ngalalya,	1,637,931		0%	Not started	Continuous exercise

		embakasi and ndovoini secondary schools each at Kshs.54,597.70					
3	Joska Police Post	Construction of an office with armory room (Kshs. 1,600,000) and 4 toilets (Kshs.400,000) to completion	2,000,000	2,000,000	0%	Not started	Site issues not cleared
4	CDFC / PMC Capacity building	Undertaking training & capacity building of Mavoko CDFCS staffs & PMCS	900,000	900,000	50%	Ongoing	Continuous exercise
5	St Augustine Mlolongo	Construction of 1 classroom to completion	1,000,000	1,000,000	50%	Ongoing	Ongoing
6	Athi River secondary school	Construction of 1 classroom to completion	1,000,000	1,000,000	50%	Ongoing	Ongoing
7	Wathia Primary School	Completion of 1 classroom – roofing, plaster and final finishes	500,000	500,000	50%	Ongoing	Ongoing
8	Kinanie Secondary School	Partial construction of administration block from foundation slab, walling, first floor slab, windows & doors & other finishes.	2,000,000	2,000,000	60%	Ongoing	Ongoing
9	Lukenya Police Post	Construction of an office (Kshs. 800,000) and 2 toilets (Kshs. 200,000) to completion	1,000,000	1,000,000	70%	Ongoing	Need more funds for finishes
10	Mlolongo Police Post	Construction of an office (Kshs	1,000,000	1,000,000	70%	Ongoing	Need more funds for

		800,000) and 2 toilets (Kshs 200,000) to completion					finishes
11	Syokimau Police Post	Construction of an office (Kshs 800,000) and 2 toilets (Kshs 200,000) to completion	1,000,000	1,000,000	70%	Ongoing	Need more funds for finishes
12	Kinanie Administration office	Construction of an office (Kshs 800,000) and 2 toilets (Kshs 200,000) to completion	1,000,000	1,000,000	70%	Ongoing	Need more funds for finishes
			<b>17,132,759</b>	<b>15,494,828</b>			

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

## 2. Budget Performance

The approved total expenditure budget was Kshs.115,947,227 while the total actual expenditure was Kshs.107,674,004 resulting in under expenditure of Kshs.8,273,223 or approximately 7% for the year ended 30 June 2017. Material under expenditure occurred mainly under the following account components:

Account Components	Budget Figures 2016/17	Actual income/ expenditure 2016/17	Difference Between Budgeted Amount and Actual Amounts	% of Budget Under-utilization
	Kshs	Kshs	Kshs	%
Compensation of Employees	4,461,080	3,299,487	1,161,593	26%
Use of goods and services	5,075,891	4,248,859	827,032	16%
Other grants and transfers	36,772,966	31,576,368	5,196,598	14%

The overall under expenditure of Kshs.8,273,223 is an indication that some planned programs were not fully executed during the year thereby denying the constituents of Mavoko the benefits that could have accrued from those projects.

## **Responsibility of Management and Those Charged with Governance for the Financial Statements**

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 sustain services, disclosing, as applicable, matters related to sustainability of service and using the going concern basis of accounting unless the management either intends 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.

Those charged with governance are responsible for overseeing the NG-CDF's financial reporting process.

## **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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.

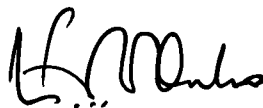
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 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 Fund's ability 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 sustaining 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.



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

**Nairobi**

**30 July 2018**

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	81,896,551.70	99,903,532.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	56,000.00	-
<b>TOTAL RECEIPTS</b>		81,952,551.70	99,903,532.00
<b>PAYMENTS</b>			
Compensation of employees	4	3,299,487.00	3,314,515.00
Use of goods and services	5	4,248,859.00	6,156,221.00
Transfers to Other Government Units	6	68,549,290.00	52,550,000.00
Other grants and transfers	7	31,576,368.00	30,590,944.00
Acquisition of Assets	8		
Other Payments	9		
<b>TOTAL PAYMENTS</b>		107,674,004.00	92,611,680.00
<b>SURPLUS/DEFICIT</b>		(25,721,453.00)	7,291,852.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MAVOKO NGCDF financial statements were approved on 30 June 2017 and signed by:

\_\_\_\_\_  
**Chairman - NGCDFC**

\_\_\_\_\_  
**Fund Account Manager**

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

**Reports and Financial Statements  
For the year ended June 30, 2017**

**V. STATEMENT OF ASSETS**

	Note	2016 -2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>		5,829,226.70	31,550,679.00
Bank Balances ( as per the cash book)	10A	-	-
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,829,226.70</b>	<b>31,550,679.00</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	31,550,679.00	24,258,827.00
Surplus/Deficit for the year		(25,721,453.00)	7,291,852.00
Prior year adjustments	14		
<b>NET LIABILITIES</b>		<b>5,829,226.70</b>	<b>31,550,679.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mavoko NGCDF financial statements were approved on 30 June 2017 and signed by:

\_\_\_\_\_  
**Chairman - NGCDFC**



\_\_\_\_\_  
**Fund Account Manager**



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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW**

		<b>2016 - 2017</b>	<b>2015 - 2016</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	81,896,551.70	99,903,532.00
Other Receipts	3	56,000.00	-
		<b>81,952,551.70</b>	<b>99,903,532.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,299,487.00	3,314,515.00
Use of goods and services	5	4,248,859.00	6,156,221.00
Transfers to Other Government Units	6	68,549,290.00	52,550,000.00
Other grants and transfers	7	31,576,368.00	30,590,944.00
Other Payments	9	-	-
		<b>107,674,004.00</b>	<b>92,611,680.00</b>
<b>Adjusted for:</b>			
Adjustments during the year	14		
<b>Net cash flow from operating activities</b>		<b>(25,721,453.00)</b>	<b>7,291,852.00</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>(25,721,453.00)</b>	<b>7,291,852.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>31,550,679.00</b>	<b>24,258,827.00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>5,829,226.70</b>	<b>31,550,679.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MAVOKO NGCDF financial statements were approved on 30 June 2017 and signed by:

  
\_\_\_\_\_  
**Chairman NGCDF**

  
\_\_\_\_\_  
**Fund Account Manager**



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551.70	34,050,679.00	115,947,230.70	113,447,230.00	2,500,000.00	98%
Proceeds from Sale of Assets			-	-	-	
Other Receipts - "AIA"			-	56,000.00	(56,000.00)	
<b>TOTALS</b>	<b>81,952,551.70</b>	<b>34,050,679.00</b>	<b>115,947,230.70</b>	<b>113,547,230.00</b>	<b>2,500,000</b>	
<b>PAYMENTS</b>						
Compensation of Employees	3,105,080.00	1,356,000.00	4,461,080.00	3,299,487.00	1,161,593.00	74%
Use of goods and services	4,265,611.00	810,280.00	5,075,891.00	4,248,859.00	827,032.00	84%
Transfers to Other Government Units	39,850,000.00	29,787,290.00	69,637,290.00	68,549,290.00	1,088,000.00	98%
Other grants and transfers	34,675,860.00	2,097,106.00	36,772,966.00	31,576,368.00	5,196,598.00	86%
Acquisition of Assets			-		-	
Other Payments			-		-	
<b>TOTALS</b>	<b>81,896,551.70</b>	<b>34,050,679.00</b>	<b>115,947,227.70</b>	<b>107,674,004.00</b>	<b>8,273,223.00</b>	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017

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

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. Xxxx
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

The Mavoko NGCDF financial statements were approved on 30 June 2017 and signed by:



**Chairman NGCDF**



**Fund Account Manager**

## **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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *NGCDF*. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *NGCDF*.

### **2. Recognition of revenue and expenses**

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *NGCDF*. In addition, the *NGCDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *NGCDF*.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *NGCDF* 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 *NGCDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

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**5. Pending bills**

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

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NGCDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *NGCDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30, 2017.

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**For the year ended June 30, 2017**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>		<b>2016 - 2017</b>	<b>2015- 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
CDF Board	AIE No. 724130		10,000,000.00
	AIE No. 796336		10,000,000.00
	AIE No. 820618		10,000,000.00
	AIE No. 820751		21,000,000.00
	AIE No. 825739		48,903,532.00
	A829927	4,094,828.00	
	A855064	40,948,276.00	
	A855677	36,853,447.70	
(other constituency e.g, parent constituency)			
<b>TOTAL</b>		<b>81,896,551.70</b>	<b>99,903,532.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>		-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	<b>2016- 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	56,000.00	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>56,000.00</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	2,425,909	2,215,433.00
Basic wages of casual labour		
<b>Personal allowances paid as part of salary</b>		
House allowance	-	493,000.00
Transport allowance	-	-
Leave allowance	-	-
Gratuity	873,578.00	606,082.00
Other personnel payments	-	-
<b>Total</b>	<b>3,299,487.00</b>	<b>3,314,515.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	1,769,500	4,817,910
Utilities, supplies and services	915,954	1,338,311
Communication, supplies and services	-	
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	900,000	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Other operating expenses	663,405	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
	<hr/>	<hr/>
<b>Total</b>	<b>4,248,859</b>	<b>6,156,221</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	34,364,890	25,750,000
Transfers to secondary schools (see attached list)	34,184,400	26,800,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>68,549,290</b>	<b>52,550,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017 Kshs	2015- 2016 Kshs
Bursary – secondary schools (see attached list)	10,361,396	5,884,038
Bursary – tertiary institutions (see attached list)	10,529,500	4,918,677
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	-	2,081,323
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	6,713,950	1,000,000
Roads projects (see attached list)	-	-
Sports projects (see attached list)	1,637,931	1,000,000
Environment projects (see attached list)	847,811	
Emergency projects (see attached list)	1,485,780	2,709,856
Education projects	-	10,083,050
M&E	-	2,914,000
<b>Total</b>	<b>31,576,368</b>	<b>30,590,944</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9 OTHER PAYMENTS**

specify	2016 - 2017 Kshs	2015 - 2016 Kshs
	-	-

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

Name of Bank, Account No. & currency	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
<i>Equity Bank, EPZ Athi River Branch A/C 1490262115144</i>	5,829,226.70	31,550,679
	-	-
	-	-
<b>Total</b>	<b>5,829,226.70</b>	<b>31,550,679</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**10B: CASH IN HAND**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide cash count certificates for each]*

**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	-	-	-
<b>Total</b>				<b>-</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**Reports and Financial Statements  
For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12 RETENTION**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	<b>Kshs (1/7/2016)</b>	<b>Kshs (1/7/2015)</b>
Cash in hand	<b>31,550,679.00</b>	24,160,145.00
Imprest		98,682.00
<b>Total</b>	<b>31,550,679.00</b>	<b>24,258,827.00</b>

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**15. OTHER IMPORTANT DISCLOSURES**

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

	<b>2016- 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
	<b>-</b>	<b>-</b>

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

	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>NGCDFC STAFFS SALARIES</i> )	862,452	606,082
	<hr/>	<hr/>
	<b>862,452</b>	<b>606,082</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	-	27,354,923
Amounts due to other grants and other transfers (see attached list)	-	4,195,756
Others ( <i>Emergency &amp; Environment</i> )	4,966,774.00	-
	<hr/>	<hr/>
	<b>4,966,774.00</b>	<b>31,550,679</b>

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

	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	xxx	-
	<hr/>	<hr/>
	<b>xxx</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO CONSTITUENCY**  
**Reports and Financial Statements**  
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**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 2017	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 CONSTITUENCIES DEVELOPMENT FUND- MAVOKO CONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Others (specify)</b>							
10. NGCDFC STAFFS SALARIES	862,452				1,356,000	862,452	NGCDFC 7 staffs salaries for 5 months ( July 2017 onwards)
11.							
12.							
<b>Sub-Total</b>	<b>862,452</b>				<b>1,356,000</b>	<b>862,452</b>	
<b>Grand Total</b>	<b>862,452</b>				<b>1,356,000</b>	<b>862,452</b>	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO CONSTITUENCY**  
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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017	Comments
		a	b	c	d-a-c		
<b>Amounts due to other Government entities</b>							
1. Primary schools					17,302,890		
2. Secondary schools					12,484,400		
3.							
	<b>Sub-Total</b>				<b>29,787,290</b>		
<b>Amounts due to other grants and other transfers</b>							
4. Environment					81,826		
5. Emergency					1,485,780		
6. Bursary					529,500		
	<b>Sub-Total</b>				<b>2,097,106</b>		
<b>Others ( )</b>							
7. <i>Emergency</i>	4,094,828.00					4,094,828.00	
8. Environment	871,946					871,946	
9. Committee Expenses					810,280		
	<b>Sub-Total</b>	<b>4,966,774.00</b>			<b>810,280</b>	<b>4,966,774.00</b>	
	<b>Grand Total</b>	<b>4,966,774.00</b>			<b>32,694,676</b>	<b>4,966,774.00</b>	

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

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2016/17</b>	<b>Historical Cost (Kshs) 2015/16</b>
Land		
Buildings and structures		
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		
<b>Total</b>	<b>1,099,500.00</b>	<b>1,099,500.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**Reports and Financial Statements**

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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2016/17 30.06.2017</b>	<b>Bank Balance 2015/16</b>
ATHI RIVER SEC SCH CDF PROJECT	CO-OP	01141265754800	1,000,450.90	
DAYSTAR MULANDI PRIMARY PMC	CO-OP	01141266237500	3,582.50	
IVALINI D.E.B PRIMARY SCHOOL PMC	CO-OP	01141265729900	51,107.50	
KAIANI PRIMARY SCHOOL PMC CDF	CO-OP	01141563647500	2,027.00	
KANAANI SECONDARY SCHOOL PMC	CO-OP	01141266945900	701,570.00	
KATANI D.E.B SECONDARY SCHOOL PMC	CO-OP	01139265724402	150,909.50	
KAVOMBONI DEB PRIMARY SCHOOL	CO-OP	01141267897000	103,361.50	
KINANIE SECONDARY SCHOOL PMC	CO-OP	01141265884900	532,690.50	
KWA MANGELI PRIMARY SCHOOL PMC	CO-OP	01141563650300	99,775.00	
MATHATANI PRIMARY SCHOOL PMC CDF	CO-OP	01141563695500	272.50	
NDOVOINI SECONDARY SCHOOL PMC	CO-OP	01141563696900	1,051,919.50	
NGALALYA SECONDARY SCHOOL PMC	CO-OP	01141563706300	3,512.50	
ST PAULS PRIMARY SCHOOL CDF PROJECT	CO-OP	01141267832300	191,074.75	
WATHIA PRIMARY SCHOOL PMC BANK	EQUITY	1490263680233	312,140.00	
MAVOKO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	1490263696093	1,900,457.00	
MAVOKO SECONDARY SCHOOL CDF ACCOUNT	EQUITY	1490263706234	2,700.00	
MAVOKO SPORTS PROJECTS PMC BANK ACCOUNT	EQUITY	1490263830547	641,875.00	
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	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**For the year ended June 30, 2017 (Kshs)**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2016/17 30.06.2017</b>	<b>Bank Balance 2015/16</b>
KIASA PRIMARY SCHOOL PMC BANK ACCOUNT	EQUITY	1490264436485	9,010.75	
KALIMANI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490266492887	36,091.00	
NTHULUNI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490266493007	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	
KATANI PRIMARY SCHOOL PMC CDF	EQUITY	1490267012935	669,840.00	
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	
KWA-KALUSYA SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490271841008	528,717.00	
MATHATANI SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490271854580	1,890.00	
KYUMBI SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490262540051	52,679.37	
ST. AUGUSTINE MLOLONGO SECONDARY SCHOOL PMC ACCOUNT	EQUITY	1490262414198	1,009,555.00	
ST. FRANCIS OS ASSISI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490263815863	2,000,050.00	
KAMULU DEB PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490263815933	1,096,605.20	
KINANIE PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490268838895	20,573.00	
MUTHWANI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490265170841	407,030.00	
SAMORA POLICE POST PROJECT PMC ACCOUNT	EQUITY	1490273122495	10.00	
MAVOKO NG-CDF SECURITY PMC	EQUITY	1490273207283	4,499,230.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**For the year ended June 30, 2017 (Kshs)**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2016/17 30.06.2017</b>	<b>Bank Balance 2015/16</b>
MAVOKO SPORTS PMC ACCOUNT	EQUITY	1490263830547	641,875.00	
KWAMBOO PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490262830151	2,895.00	
MAKILILI PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490271705784	2,249,450.00	
SEME PRIMARY SCHOOL PMC ACCOUNT	EQUITY	1490262581906	771.00	
<b>Total</b>			<b>20,051,352.67</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs)**

**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)
CDF/NH/M AV/3/2014 /2015/(6)	Katani borehole and Muthwani water projects had approved budgets amounting to Ksh 1,854,923 and Ksh 2,081,323 respectively but were not funded or included in the projects to be funded during the year under audit.	<ol style="list-style-type: none"> <li>1. Implementation status of Muthwani water project evidence provided.</li> <li>2. Katani borehole implementation status evidence provided</li> </ol>	Risiper Loisa FAM	Resolved	
	The cash and cash equivalents balance of Ksh 24,258,827 as 30 June 2015 included bank balances amounting to Ksh 24,160, 143. However, the supporting bank reconciliation statement indicated that there were unrepresented cheques amounting to Ksh 1,407,653 out of which 55,974 represented stale cheques. In addition, the balance also included cash in hand amounting to Ksh 98,682 which was not supported by a board of survey certificate.	<ol style="list-style-type: none"> <li>1. <i>Rewriting of stale cheques in cash book bank reconciliations report and the stale cheques have been replaced by new cheques to beneficiaries of bursaries.</i></li> <li>2. Relevant board of survey certificate</li> </ol>	Risiper Loisa FAM	Resolved	
	Some comparative figures were restated during the financial year under audit. However, the financial statements did not disclose this fact. In addition, some restated figures in the financial statements did not agree with the supporting schedules used to restate	Financial statements amended	Risiper Loisa FAM	Resolved	
	There were outstanding imprests brought forward of Ksh 1,201,000 not shown in	<ol style="list-style-type: none"> <li>1. Ksh 1,201,000 has been shown in note 12C in amended financial</li> </ol>	Risiper Loisa FAM	Resolved	

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

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs)**

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)
	note 12C.	statements			
	The following differences were noted between the financial statements figures and those in the supporting schedules for the year ended 30 June 2015 Transfer to other government units 74,769,041 Other grants & transfers ksh 34,275,269 spent ksh 23,963,438 difference ksh 10,311,831	Correct amount is ksh 74,769,041; contrary amount was an inadvertent error. Ksh 34,039,105 for financial year 2013/14 received at the beginning of year 2014/15	Risper Loisa FAM	Resolved	
	Note 4 indicate that compensation for employees amounted to Ksh 1,969,630 while the statement of receipts and payments show Ksh 1,606,320 resulting to unexplained difference of Ksh 363,310. The figures for acquisition of assets in the statement of receipts and payments are in brackets which should not be the case.	Ksh 363,310 is part of service gratuity which has not been paid but will be paid upon expiry of 3 year contract for the employees. The amount is at the Mavoko CDF Bank account as well as it is already committed in the vote book.  We have removed the brackets from the figures of acquisition of assets in the amended financial statements The word forward by the chairman of the CDFC at page 3 has been corrected as foreword.	Risper Loisa FAM	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**MAVOKO NG-CDF SALE OF TENDERS 2016/17**

	<b>DATE</b>	<b>NAME OF COMPANY</b>	<b>NAME OF PAYEE</b>	<b>RECEIPT NO.</b>	<b>AMOUNT</b>	<b>ID NUMBER</b>
1	29/12/2016	JEYZI ENTERPRISES LTD	DAMARIES NDUKU MBULO	87001	1000	7272893
2	30/12/2016	PAMMU COMPANY LTD	PAUL MUTISYA MUTUKU	87003	1000	11038237
3	30/12/2016	YUMUMWE CONTRACTORS	MICHAEL MANG'ELI	87004	1000	12583017
4	30/12/2016	MEGALINIL ENTERPRISES	JOSPAT NGALAMA	87002	1000	20968846
5	4/1/2017	TOP ASK AFRICA LTD	EBRAHIM KEYNAN	87005	1000	29769666
6	4/1/2017	PEBBLE TARK AGENCIES	KEVIN JAUGA	87006	1000	22265859
7	4/1/2016	GOLDEN RING H/WARE	KEVIN JAUGA	87007	1000	22265859
8	4/1/2017	STARLIN ENTERPRISES	DANIEL KITULYA	87008	1000	22793392
9	4/1/2017	TOJAX COMPANY LTD	THOMAS MULWA	87009	1000	22783391
10	4/1/2017	BENHARI ENTERPRISE	BENJAMIN MUINA	87010	1000	7272429
11	4/1/2017	CLIRA COMPANY LTD	PATRICIA NZUKI	87011	1000	32057167
12	4/1/2017	AMATTA	MARTIN KILAVI	87012	1000	11269095
13	5/1/2017	MAEVAN AGENCIES	MARY ANNE NZIOKA	87013	1000	29032499
14	5/1/2017	ROCAALZ CHAIN AGENCIES	ROSE J. KIMATI	87014	1000	23345499
15	5/1/2017	STAIRWAYS ENTERPRISES	JULIET M. NGARE	87015	1000	20200255
16	5/1/2017	KINS GENERAL SUPPLIES	KITHAKA DANIEL K.	87017	1000	23711792
17	5/1/2017	BENIS AND JANS CO.LTD	RONALD MUSILI	87016	1000	12623735
18	5/1/2017	BONROSE CONSTRUCTION. CO.LTD	BONIFACE MAKAU	87018	1000	314006
19	5/1/2017	HILLKEN ENTERPRISES	FELISTAS WAMBUA	87019	1000	252030
20	6/1/2017	ZENER ENGINEERING CO.	ALBERT KAMAU	87020	1000	347988



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**For the year ended June 30, 2017 (Kshs)**

21	6/1/2017	EVER FORTUNES CO.LTD	ENG. MUTETI	87021	1000	
22	6/1/2017	MAXIM GENERAL SUPPLIES	JACINTA MUSYOKI	87022	1000	23050284
23	6/1/2017	GLAD MAT ENTERPRISES	GLADYS MULI	87023	1000	22633017
24	6/1/2017	GILSAM MERCHANTS	LEONARD NZAMBIA	87024	1000	11811642
25	9/1/2017	CROWMARK LIMITED	DANIEL MUEMA	87026	1000	24136048
26	9/1/2017	ALBE ENTERPRISES LTD	REGINAH M. KIILU	87027	1000	13225512
27	9/1/2017	EMITTY CONSTRUCTION	GEOFFREY MUTISO	87028	1000	23022425
28	10/1/2017	JOY MAC KENYA LTD	MARGARET MUSEE	87029	1000	13097939
29	10/1/2017	PAMIA ENTERPRISES LTD	MARGART MUSEE	87030	1000	13097939
30	10/1/2017	VETO MODE ENTERPRISES	MARGARET MUSEE	87031	1000	13097939
31	10/1/2017	HYDRATECH LIMITED	BARCKLEY MUTINDA	87033	1000	20364744
32	10/1/2017	BARKDO LIMITED	BARCKLEY MUTINDA	87032	1000	20364744
33	Nov-17	KATHIANI CONTRACTORS	NYIKA NZIOKA	87034	1000	11812776
34	11/1/2017	ALISON AND DAVIES GROUP	KIMEMIA MUGO	87035	1000	21949282
35	11/1/2017	PRIMECOM E MGT LTD	KIMEMIA MUGO	87036	1000	21949282
36	12/1/2017	GLONDU GENERAL	JOSPHAT MUTIE	87037	1000	20968846
37	12/1/2017	GREEN SEAL ENGINEERING	GREEN SEAL ENGINEERING	87038	1000	
38	12/1/2017	GLOBAL CONSTRUCTION	DAVID MASAI	87025	1000	3506344
39	13/1/2017	JABI GENERAL CONTRACTORS	KIMATA J.N	87039	1000	711889
40	13/1/2017	JABI GENERAL CONTRACTORS	KIMATA J.N	87040	1000	711889
41	13/1/2017	COINMAX INVESTMENT LTD	WANGECHI B.	87041	1000	1280264
42	13/1/2017	COINMAX INVESTMENT LTD	WANGECHI B.	87042	1000	1280264
43	13/1/2017	WALCOR CONSTRUCTION LTD	DANIEL MUEMA	87044	1000	24136048

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- MAVOKO  
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**For the year ended June 30, 2017 (Kshs)**

44	13/1/2017	KUNTA KINTE ENTERPRISES	MUTUKU MUIA	87045	1000	26267290
45	13/1/2017	STEVEN K. CONTRACTORS	STEVEN K.	87043	1000	
46	13/1/2017	UMEME POWER CONSTRUCTION	PETER MWANZIA	87046	1000	8364902
47	13/1/2017	BERTECHNICS LIMITED	ALBERT WAITHAKA	87047	1000	8557438
48	16/1/2017	MULTIPLIER &ACCELARATOR	JOSEPH KIOKO	87048	1000	22468555
49	16/1/2017	ADOPT ACTIVATE LTD	KILONZO	87049	1000	
50	16/1/2017	GIFAN ENTERPRISES LTD	STEPHEN KENE	87050	1000	10318672
51	16/1/2017	JAKSHAW COMPANY LTD	KENNEDY MAKAU	87151	1000	25845389
52	17/1/2017	GITONE CONSTRUCTION LTD	MATTHEW KYALO	87152	1000	21441919
53	17/01/2017	BRIMU INVESTMENT LTD	BRIAN MULI M.	87153	1000	25791288
54	17/1/2017	BENBRAN CONTRACTORS	BERNARD KYALO	87155	1000	16011483
55	17/1/2017	MKATA BUILDERS ENT LTD	KIMEMIA MUGO	87156	1000	21949282
56	17/1/2017	BAMWAJO ENTERPRISES		87154	1000	
				<b>TOTAL</b>	<b>56,000.00</b>	

