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OFFICE OF THE AUDITOR-GENERAL

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heads of my lady's feet  
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through as/rd 2018*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2017**



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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MASINGA  
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)**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100. NAIROBI  
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2017**

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## **NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA 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The *Constituencies Development Fund (NG-CDF)* was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2014. 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 is to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and fight against poverty in the constituency level.

#### **(b) Key Management**

The *Masinga 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 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 (F.A.M)	<b>Ezekiel K Mwangangi</b>
3.	District Accountant	<b>Muthui Mbiti Musyoka</b>
4.		

#### **(d) Fiduciary Oversight Arrangements**

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

#### **(e) MASINGA NG-CDF Headquarters**

P.O. Box 121 -90141,  
CDF Office,  
Masinga Market, KENYA



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
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**Reports and Financial Statements**

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

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**or**

**MASINGA NG-CDF Contacts**

- (f) Telephone: (254) 723636367  
E-mail: [masingacdf@gmail.com](mailto:masingacdf@gmail.com)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

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

1. Kenya Commercial Bank  
Matuu Branch  
0725986963  
Matuu Town.

(h) **Independent Auditors**

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

(i) **Principal Legal Adviser**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
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For the year ended June 30, 2017**

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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

**INTRODUCTION**

MASINGA Constituency is in Masinga District, Machakos County, where it was created in 2009 from the larger Yatta District. The overall population by 1999 census figures were 125,940 with the population expected to grow in the next ten years, Population density is influenced by land productivity and water availability with Agriculture as the main economic activity, Farmers plant maize and Vegetables that are sold in the market and various towns in the country, livestock keeping also promotes the economy of the area, some farmers also practice fish farming along the banks of River Tana.

The NG-CDFC Masinga has always dedicated time to ensure prudent allocation of resources received from the NG-CDF board within the five wards of the constituency. Since its inception, the NG-CDFC has completed several development projects that are geared towards infrastructural development, wealth creation and fighting against poverty in the constituency.

During the financial year 2016/2017, the NG-CDFC was able to utilize 81% of its allocated resources. At the closure of the financial year, the constituency had unutilised fund amounting to Kshs.3,925,801 and a Further Ksh 21,248,275.12 Not yet received from the board out of the budgeted allocation of Kshs **81,896,551.72**The implementation of funded projects is satisfactory.

**2016 /2017 FINANCIAL YEAR ACHIEVEMENTS**

During the financial year 2016/2017, NG-CDF was able to put new education facilities like classrooms and laboratories which have helped to create a conducive learning environment for the students, sand harvesting has also reduced drastically as a result of increased school infrastructure, Security sector has also benefited to a great extent with construction of new police posts and a new police Station at Ndithini with the help of CDF Funds.


**EMERGING ISSUES**

During the financial year 2016/2017, NG-CDF was unable to proceed with some of the projects it had been engaging in due to devolution of some departments such as health and water. The court case that was challenging the legality of the fund has been a challenge causing delay in disbursement of funds. And also reduced allocation of Funds to the Constituencies this has impacted negatively on the overall performance, the performance contracting that was introduced for NG-CDFCs improved the performance of NG-CDFC to a greater extent.

**IMPLEMENTATION CHALLENGES**

Political influence from local leaders to some extent became challenges in the allocation of resources within the constituency. Such influence could affect the fair distribution of resources. Failure to involve the technical department in the implementation of NG-CDF projects by the PMCs. This is however prompted by the fact that there are no enough officers in the technical departments.

It is recommended that. The national Government should consider deploying more officers working in the technical departments.

  
CHAIRMAN NG-CDFC



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

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**III. STATEMENT OF NG-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 CDF shall prepare financial statements in respect of that NG-CDF. 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 *Masinga NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year ended on June 30, 2017. 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 NG-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 *NG-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 *Masinga NG-CDF* accepts responsibility for the *NG-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 *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2017, and of the *NG-CDF's* financial position as at that date. The Accounting Officer charge of the *Masinga NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Masinga NG-CDF* confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-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 *NG-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.





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
CONSTITUENCY**

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

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**Approval of the financial statements**

The *NG-CDF's* financial statements were approved and signed by the Accounting Officer on .....July, 2017.

*Atto*

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

*Amaleeta*

\_\_\_\_\_  
**Chairman- NG-CDFC**

# REPUBLIC OF KENYA

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NAIROBI



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-MASINGA 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- Masinga Constituency set out on pages 7 to 27, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows 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- Masinga 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 section 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**

###### **Bank Balance**

The statement of assets and liabilities reflects a bank balance of Kshs.3,925,801 as at 30 June 2017. However, examination of the bank reconciliation statement for the month of June 2017 revealed that out of the unpresented cheques totalling Kshs.6,589,101.20, cheques amounting to Kshs.63,393.30 were stale as at that date. The cheques had, however, not been written back to the cash book as at 30 June 2017. Further, the reconciliation statement reflects payments in the bank statement but not reflected in the cash book totalling to Kshs.829,294 for which important details including date of payment and payee were not

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

indicated. Consequently, the accuracy of bank balance of Kshs. 3,925,801 as at 30 June 2017 cannot be confirmed.

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

### Other Matter

#### 1. Budget Performance

During the year under review, actual receipts amounted to Kshs.107,480,041 against budgeted receipts of Kshs.132,654,117 resulting in an under funding of Kshs.25,174,076 or 19 % of the budget. Further the Fund incurred expenditure totalling to Kshs.107,480,041 against an approved budget of Kshs.132,654,117 or approximately 81 % of the budget resulting in under expenditure of Kshs.25,174,076 or 19 % of the budget. The under expenditure of Kshs. 25,174,076 is an indication that some programmes budgeted were not implemented thereby denying the constituents of Masinga of the benefits that would have accrued from the projects.

#### 2. Projects Implementation

The fund project implementation status shows that the following projects budgeted to cost Kshs.72,518,965 were not completed for reasons ranging from funds not released by the National Government Constituency Development Fund Board, late disbursements of funds by the Board, inadequate funding and approved reallocation of funds to other projects.

Project Name	Sub-Project/Activities	Financial year	Allocation	Disbursement	% of completion	Implementation status
Kivaa Secondary School	Construction of Dining Hall Phase One	2013/14		800,000	40%	ongoing
Kathini Secondary	Construction Dining Hall	2013/2014	700,000			Not Started-funds not received
Iiani Secondary	Construction of three staff houses	2013/2014		700,000	60%	Ongoing

Ngukaimwe Secondary	Construction of Laboratory	2014/2015	800,000	800,000	60%	Ongoing
Kangonde Secondary	Construction of Administration block phase 1	2014/2015	800,000	800,000	80%	Ongoing
Ekalakala primary School	Construction of 1 Classroom	2014/2015	500,000			Not Started-funds not received
Manguli Primary School	Construction of 1 Classroom	2014/2015	500,000			Not Started-funds not received
Kwawanzilu Primary School	Construction of 2 Classrooms	2014/2015	1,000,000	1,000,000		Not Started
Kaseve pry school	renovation of a classrooms,roofing, flooring	2014/2015	300,000			Not Started-funds not received
Kwawanzilu Dispensary	Construction of Nurses house & 4 rooms	2014/2015	700,000			Not Started-funds not received
Isyukoni Secondary	Completion of lab, fitting of gas system, benches	2015/2016	700,000	700,000	70%	Ongoing
Kathini Secondary	Completion of dining hall	2015/2016	700,000	700,000	80%	Ongoing
Kakuku Secondary	Construction of Girls Dorm one	2015/2016	1,000,000	1,000,000	80%	Ongoing
Kituneni Secondary	Construction of Adm. Block phase 1	2015/2016	900,000	900,000	80%	Ongoing
Kangonde Secondary	Completion of Administration block	2015/2016	700,000	700,000	70%	Ongoing
Mikuyuni Secondary	Completion of a laboratory	2015/2016	700,000	700,000	80%	Ongoing
Masaku Secondary	Completion of laboratory	2015/2016	700,000	700,000	80%	Ongoing
Kiatineni Secondary School	Completion of Administration block	2015/2016	1,000,000	1,000,000	80%	Ongoing
Iiani Secondary	Completion of staff houses	2015/2016	700,000	700,000	80%	Ongoing
Musingini Secondary School	Completion of laboratory	2015/2016	700,000	700,000	80%	Ongoing
Ikatini Secondary School	completion of adm./constr. of 8 classes	2015/2016	6,000,000	6,000,000	80%	Ongoing
Milaani Secondary School	Completion of dining hall	2015/2016	700,000	700,000	80%	Ongoing
Ndithini Secondary School	completion of dormitory	2015/2016	700,000	700,000	80%	Ongoing

Isyukoni Secondary	Construction of 1 classroom	2016/2017	500,000	500,000	80%	Ongoing
Kathini Secondary	Completion of a laboratory	2016/2017	500,000	500,000	80%	Ongoing
Kakuku Secondary	Construction of 1 classroom	2016/2017	500,000	500,000	80%	Ongoing
Wamboi Secondary	Construction of 1 classroom	2016/2017	500,000	500,000	80%	Ongoing
Nzukini Secondary	Completion of a laboratory	2016/2017	500,000	500,000	80%	Ongoing
Musumaa Secondary	Completion of Administration Block	2016/2017	600,000	600,000	80%	Ongoing
Kyeeteni Secondary	Completion of Administration Block	2016/2017	600,000	600,000	80%	Ongoing
Kangonde Secondary	Completion of Administration block	2016/2017	1,300,000	600,000	80%	Ongoing
Ielanthi Secondary	renovation of 3 classrooms, roofing, flooring	2016/2017	600,000	600,000	80%	Ongoing
Kaonyweni Secondary	Completion of Administration block	2016/2017	1,300,000	500,000	80%	Ongoing
St Johns Iiani Sec	construction of 1 classroom	2016/2017	537,931	537,931	80%	Ongoing
Kikule Secondary	construction of 1 classroom	2016/2017	600,000	600,000		Ongoing
Kasuvilo Secondary	construction of 1 classroom	2016/2017	600,000	600,000	80%	Ongoing
Muthembwa Secondary Sch	Construction of 1 new Classes	2016/2017	700,000	700,000	80%	Ongoing
Munandani Primary School	Acquisition of 4 acres of land	2016/2017	800,000	800,000	80%	Ongoing
Kwawanzilu Primary School	completion of Adm Block	2016/2017	2,800,000	900,000	80%	Ongoing
Ikatini Primary School	Renovation of 2 Classrooms	2016/2017	700,000	700,000	100%	Ongoing
Kamunyu Secondary School	Completion of Administration block	2016/2017	1,200,000	500,000	70%	Ongoing
Tulimyumbury School	renovation of classrooms, roofing, flooring	2016/2017	355,172	355,172	80%	Ongoing
Tumutumu primary school	renovation of a classrooms, roofing, flooring	2016/2017	425,862	425,862	80%	Ongoing
Mbusyani primary school	renovation of 2 classrooms, roofing, flooring	2016/2017	400,000	400,000	80%	Ongoing

Mananja Chiefs Office	Plastering, painting & fixing windows/doors	2016/2017	1,000,000	600,000	80%	Ongoing
Muthesya Chiefs Office	Completion of Chiefs Office	2016/2017	900,000	500,000	80%	Ongoing
Milaani Secondary School	Completion of dining hall	2016/2017	700,000	700,000	80%	Ongoing
Utithini pry school	construction of 1 classroom	2016/2017	600,000	600,000	80%	Ongoing
Kwa mulinga pry school	renovation of 2 classrooms, roofing, flooring	2016/2017	500,000	500,000	80%	Ongoing
Isyukoni pry school	Construction of 1 classrooms	2016/2017	600,000	600,000	80%	Ongoing
Ekalakala Zonal Offices	Completion of office for zonal inspector	2016/2017	7,800,000	1,800,000	80%	Complete
Kitangani Secondary	Construction of 1 classroom	2016/2017	700,000	700,000	80%	Ongoing
Mananja Secondary	Construction of 1 classroom	2016/2017	700,000	700,000	80%	Ongoing
Ndithini Chief's office	Completion of Chiefs Office	2016/2017	700,000	400,000	80%	Ongoing
Musingini Pry School	Completion of a classroom, roofing	2016/2017	800,000	400,000	80%	Ongoing
Kiageni pre pry school	Acquisition of 2 acres of land	2016/2017	400,000	400,000	80%	Ongoing
Kituneni Kivaa pry school	Construction of 1 classroom	2016/2017	500,000	500,000	80%	Ongoing
Iielanthi pry school	renovation of 4 classrooms, roofing, flooring	2016/2017	1,200,000	1,200,000	0%	Not started
Mwatungo pry school	renovation of 2 classrooms, roofing, flooring	2016/2017	500,000	500,000	80%	Funds received late
Ndungoni pry school	Construction of 1 classroom	2016/2017	700,000	700,000	80%	Funds received late
Kwakalunde pry school	Acquisition of 5 acres of land	2016/2017	1,200,000	1,200,000	80%	Funds received late
Mukayauni pry school	renovation of 3 classrooms, roofing, flooring	2016/2017	700,000	700,000	80%	Funds received late
Kyangosi pry school	renovation of 2 classrooms, roofing, flooring	2016/2017	500,000	500,000	80%	Funds received late
Malimbani pre pry school	renovation of 2 classrooms, roofing, flooring	2016/2017	400,000	400,000	100%	Funds received late

Kituneni pry school	Construction of 1 classroom	2016/2017	600,000	600,000	80%	Funds received late
Misewani pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Kivuthi pry school	renovation of 3 classrooms,roofing,flooring	2016/2017	700,000	700,000	80%	Funds received late
Ngenda pre pry school	Acquisition of 3 acres of land	2016/2017	500,000	500,000	80%	Funds received late
Mathengeta pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Katulye pry school (mananja)	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Ndithini pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Kikomba pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Kikule pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Lulamba pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	500,000	500,000	80%	Funds received late
Lungulueni pry school	Fencing of School Compound	2016/2017	700,000	700,000	80%	Funds received late
kwamboo pry school	renovation of 2 classrooms,roofing,flooring	2016/2017	800,000	800,000	80%	Funds received late
Ngomeni pre pry school	renovation of 1 classrooms,roofing,flooring	2016/2017	300,000	300,000	80%	Funds received late
Ekalakala	Completion of office for zonal inspector	2016/2017	7,800,000	1,800,000	80%	Complete
<b>Total</b>			<b>72,518,965</b>	<b>53,718,965</b>		

## 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 fund'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

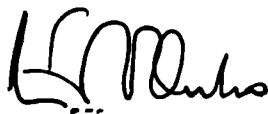


on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue as a going concern or to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and 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**

**08 August 2018**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
CONSTITUENCY**

**Reports and Financial Statements  
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**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	60,948,277.00	182,465,546.00
Proceeds from Sale of Assets	2		
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>60,948,277.00</b>	<b>182,465,546.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	3,016,166.16	2,339,680.00
Use of goods and services	5	5,546,834.84	8,265,291.99
Transfers to Other Government Units	6	65,394,691.00	95,737,931.00
Other grants and transfers	7	33,522,329.00	28,651,676.91
Acquisition of Assets	8		
Other Payments	9		
<b>TOTAL PAYMENTS</b>		<b>107,480,041.00</b>	<b>134,994,579.90</b>
<b>SURPLUS/DEFICIT</b>		<b>(46,531,764.00)</b>	<b>47,470,966.10</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MASINGA NG-CDF financial statements were approved on ..... July, 2017 and signed by:



**Chairman - NG-CDFC**



**Fund Account Manager**




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
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**Reports and Financial Statements  
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**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	10A	3,925,801.00	50,457,565.00
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,925,801.00</b>	<b>50,457,565.00</b>
<b>REPRESENTED BY</b>			
<b>Retention</b>	12		
<b>Fund balance b/fwd 1<sup>st</sup> July</b>	13	<b>50,457,565.00</b>	2,986,598.90
<b>Surplus/Deficit for the year</b>		(46,531,764.00)	47,470,966.10
<b>Prior year adjustments</b>			
<b>NET FINANCIAL POSITION</b>		<b>3,925,801.00</b>	<b>50,457,565.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MASINGA NG-CDF financial statements were approved on .....July, 2017 and signed by:

  
Chairman - NG-CDFC

  
Fund Account Manager




**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA  
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**VI. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2016 - 2017</b>	<b>2015 - 2016</b>
Transfers from CDF Board	1	60,948,277.00	182,465,546.00
Other Receipts	3		
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,016,166.16	2,339,680.00
Use of goods and services	5	5,546,854.84	8,265,291.99
Transfers to Other Government Units	6	65,394,691.00	95,737,931.00
Other grants and transfers	7	33,522,329.00	28,651,676.91
Other Payments	9		
<b>Adjusted for:</b>			
Adjustments during the year			
<b>Net cash flow from operating activities</b>		<b>(46,531,764.00)</b>	<b>47,470,966.10</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>(46,531,764.00)</b>	<b>47,470,966.10</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>50,457,565.00</b>	<b>2,986,598.90</b>
<b>Cash and cash equivalent at END of the year</b>		<b>3,925,801.00</b>	<b>50,457,565.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MASINGA NG-CDF financial statements were approved on .....July, 2017 and signed by:

  
Chairman NG-CDFC

  
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA CONSTITUENCY**

**Reports and Financial Statements**

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

**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 Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	81,896,551.72	50,757,565.00	132,654,116.72	107,480,041.00	25,174,075.72	81
Proceeds from Sale of Assets						
Other Receipts						
<b>Total Receipts</b>	<b>81,896,551.72</b>	<b>50,757,565.00</b>	<b>132,654,116.72</b>	<b>107,480,041.00</b>	<b>25,174,075.72</b>	<b>81</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,352,680.00	830,918.00	3,183,598.90	3,016,166.16	167,432.74	95
Use of goods and services	5,018,010.12	528,844.72	5,546,854.84	5,546,854.84		100
Transfers to Other Government Units	43,518,965.00	39,513,771.00	83,032,736.00	65,394,691.00	17,638,045.00	79
Other grants and transfers	31,006,896.60	9,884,030.38	40,890,926.98	33,522,329.00	7,368,597.98	82
Social Security Benefits						
Acquisition of Assets						
Other Payments						
<b>TOTALS</b>	<b>81,896,551.72</b>	<b>50,757,565.00</b>	<b>132,654,116.72</b>	<b>107,480,041.00</b>	<b>25,174,075.72</b>	<b>81</b>



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Note. The adjustment column has a figure of Ksh 50,757,565 Which was the Opening Cash Book Balance at the beginning of year of Ksh 50,457,565.00 Plus am Amount of Ksh 300,000 the Board owed the Constituency for the previous Financial Year , the opening balance for the previous year was spend during the current Financial year .

The MASINGA NG-CDF financial statements were approved on ... July, 2017 and signed by:

  
**Chairman NG-CDF**

  
**Fund Account Manager**



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**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 *NG-CDF* and all values are rounded to the nearest shilling. 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 *NG-CDF*.

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

In-kind contributions are donations that are made to the *NG-CDF* 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 *NG-CDF* 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



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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.





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**Reports and Financial Statements  
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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**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 *NG-CDF* 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 *NG-CDF'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 *NG-CDF'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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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Direct transfer	A829919	4,094,828.00	29,282,013.50
Direct transfer	A855060	36,853,449.00	28,682,013.50
Direct transfer	A839736	20,000,000.00	600,000.00
Direct transfer			30,000,000.00
Direct transfer			12,000,000.00
Direct transfer			20,000,000.00
Direct transfer			61,901,519.00
<b>TOTAL</b>		<b>60,948,277.00</b>	<b>182,465,546.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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



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*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		
Other Receipts Not Classified Elsewhere		
<b>Total</b>		

**4. COMPENSATION OF EMPLOYEES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	1,232,000.00	1,337,360.00
Basic wages of casual labor		
House allowance	308,000.00	226,000.00
Staff Gratuity	544,050.00	659,680.00
Employer Contribution to NSSF	88,110.00	116,640.00
Other personnel Payments	844,006.16	
<b>Total</b>	<b>3,016,166.16</b>	<b>2,339,680.00</b>



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*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>
Utilities, supplies and services		
Office Rent	267,980.00	496,942.85
Communication, supplies and services	78,000.00	150,000.00
Domestic travel and subsistence	130,910.00	180,500.00
Printing, advertising and information supplies & services	211,000.00	230,000.00
Training expenses	781,000.00	800,000.00
Hospitality supplies and services	70,000.00	120,000.00
Committee expenses	3,007,953.84	4,820,251.14
Office and general supplies and services	159,000.00	488,000.00
Insurance Cost		124,598.00
Fuel oil and lubricants	450,000.00	615,000.00
Other Operating expenses		
Routine Maintenance of vehicle and other transport Equipment	391,011.00	240,000.00
Routine Maintenance of other Assets		
<b>TOTAL</b>	<b>5,546,854.84</b>	<b>8,265,291.99</b>



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	12,087,675.00	22,637,931.00
Transfers to secondary schools	21,071,016.00	32,000,000.00
Transfers to tertiary institutions	32,236,000.00	36,000,000.00
Transfers to health institutions		5,100,000.00
<b>TOTAL</b>	<b>65,394,691.00</b>	<b>95,737,931.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools	4,000,000.00	4,340,000.00
Bursary – tertiary institutions	13,088,500.00	5,660,000.00
Bursary – special schools		
Mocks & CAT		
Water projects		
Agriculture		
Electricity projects	8,000,000.00	
Security projects	1,100,000.00	7,200,000.00
Roads projects		1,700,000.00
Sports projects	1,637,931.00	2,484,029.91
Environment projects	1,584,030.00	1,500,000.00
Emergency projects	4,111,868.00	5,767,647.00
<b>Total</b>	<b>33,522,329.00</b>	<b>28,651,676.91</b>

**8. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	2016 - 2017	2015 - 2016



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. OTHER PAYMENTS**

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

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Kenya Commercial Bank Matuu 1105310906</i>	3,925,801.00	50,457,567.00
<b>Total</b>	<b>3,925,801.00</b>	<b>50,457,567.00</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10B: CASH IN HAND**

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

**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>
N/A	N/A	0	0	0
<b>Total</b>				<b>0</b>

**12. RETENTION**

Supplier/Contractor	P.V NO.	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>Total</b>			



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	<b>50,457,567.00</b>	2,986,598.00
Cash in Hand		
Imprests		
<b>Total</b>	<b>50,457,567.00</b>	<b>2,986,598.00</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>		





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**X 15. OTHER IMPORTANT DISCLOSURES**

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

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Ksh</b>	<b>Ksh</b>
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

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

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Ksh</b>	<b>Ksh</b>
Senior Management	xxx	xxx
Middle Management	xxx	xxx
Unionisable employees	xxx	xxx
Others (Specify)	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

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

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Ksh</b>	<b>Ksh</b>
Amounts due to other government entities( see attached)	xxx	xxx
Amounts due to other grants and transfers( see attached)	xxx	xxx
Others ( Specify)	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

**15.4: PMC ACCOUNT BALANCES (SEE ANNEX 5)**

	<b>2016-2017</b>	<b>2015-2016</b>
	<b>Ksh</b>	<b>Ksh</b>
Amounts due to other government entities( see attached)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>





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	Sub-Total								
<b>Others (specify)</b>									
1. Compensation for Employees									
<b>Sub-Total</b>									
<b>Grand Total</b>									



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

**a. FIXED ASSETS REGISTER**

Asset class	Historical Cost (Kshs)	
	2016/17	2015/16
Land	200,000.00	200,000.00
Transport Equipment	4,500,000.00	4,500,000.00
Office Equipment	4,370,000.00	4,370,000.00
ICT Equipment , Software and other ICT Assets	1,065,465.00	1,065,465.00
Other Machinery and Equipments		
Heritage and Cultural Assets		
Intangible Assets		
<b>Total</b>	<b>10,135,465.00</b>	<b>10,135,465.00</b>



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

PMC	Bank	Account number	Bank Balance As at 30 <sup>th</sup> June 2017	Bank Balance 2015/16
1.Musumaa Secondary School	KCB Matuu	1160184615	120.00	
2. Kamunyu Secondary School	KCB Matuu	1118705521	577.00	
3. Kikule Primary School	KCB Matuu	1212195426	00.00	
4.Kwawanzilu Primary School	KCB Matuu	1138701181	705.00	
5.Muthesya Zonal Education Office	KCB Matuu	1175619078	430.00	
6.Kyeeteni Secondary School	KCB Matuu	1167502191	41,085.00	
7.Lungulueni Primary School	KCB Matuu	1133651550	550,180.00	
8.Ngomeni Pre Primary School	KCB Matuu	1154357694	774.00	
9.Kithyoko Zonal Education Office	KCB Matuu	1174302216	4,170.00	
10 .Kaewa Zonal Education Office	KCB Matuu	1178679489	4,220.00	
11. Ielanthi Primary School	KCB Matuu	1211064204	1,198,870.00	
12. Inyanzaa Primary School	KCB Matuu	1209872595	63,835.00	
13. Iuuma Secondary School	KCB Matuu	1138066265	115,415.00	



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PMC	Bank	Account number	Bank Balance As at 30 <sup>th</sup> June 2017	Bank Balance 2015/16
14.Masinga Zonal Office	KCB Matuu	1178969940	1,720.00	
<b>Total</b>				

**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/MAS/6/2 014/15/(3)	1. Budget and Budget control. The final budget figure of Ksh 167,110,949 for the year ended 30 <sup>th</sup> June	An amount of Ksh 49,982,895 was a remittance of Ksh 48,744,353 from the CDF Board	Fund Account Manager	Resolved	



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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)
	2015 includes adjustments amounting to Ksh 49,982,895 which were not supported by any documentary evidence, hence the auditors could not confirm the correctness of the final budget figure.	and a cashbook opening balance of Ksh 1,238,543. See attached schedules			
CDF/NH/MAS/6/2 014/15/(3)	<b>2. Cash and Cash equivalents</b> The	I. Stale cheques of Ksh	Fund Account Manager	Resolved	



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA CONSTITUENCY**  
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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)
	<p>cash and cash equivalents balance of Ksh 2,986,598 as at 30<sup>th</sup> June 2015 included bank balances amounting to Ksh 2,972,558.90. However the supporting bank reconciliation statements for June 2015</p>	<p>331,823 have been reversed in the cash book.</p> <p>II. An amount of Ksh 258,866.52 represents bank charges and a voucher of similar amount has been</p>			





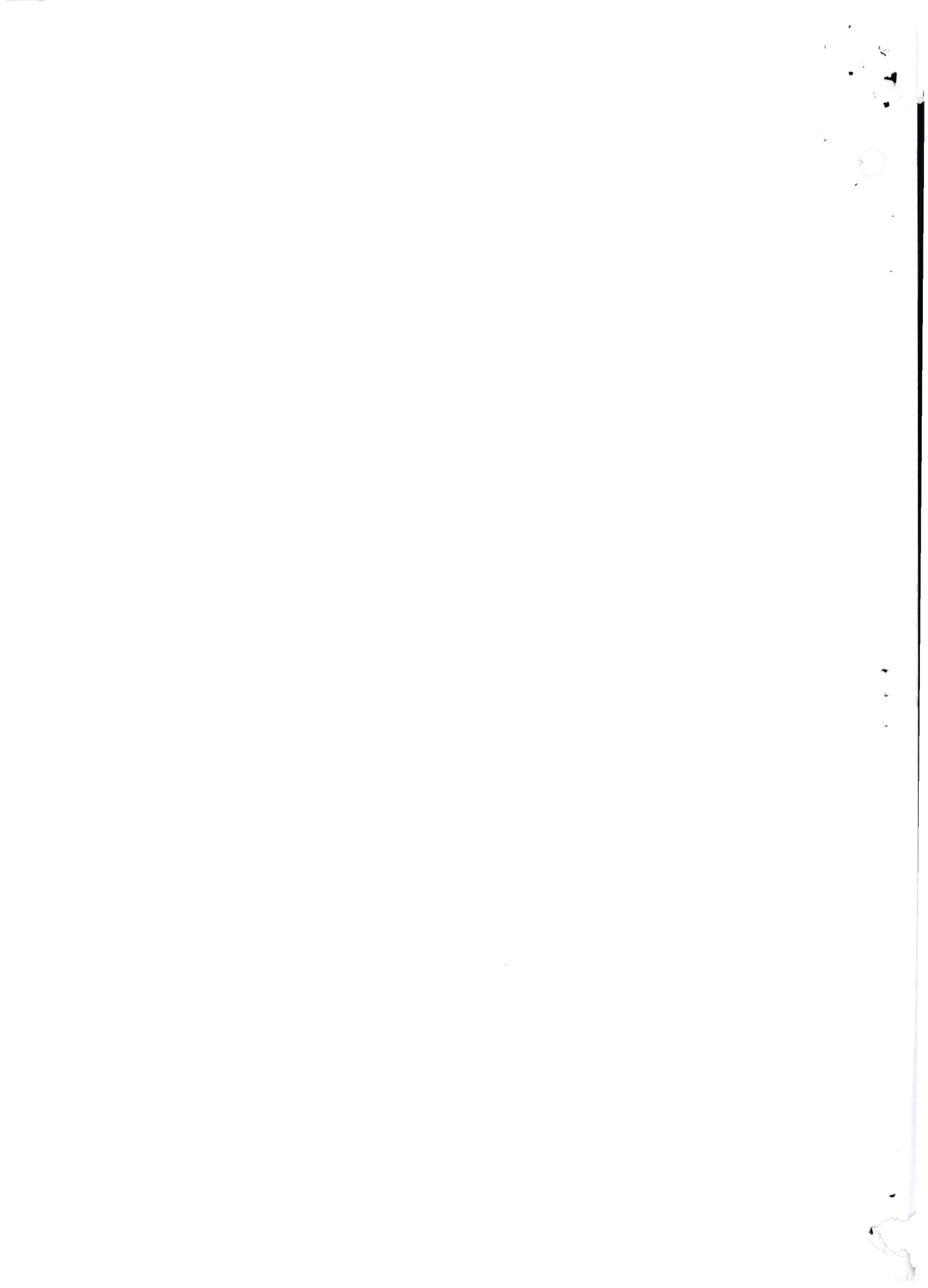
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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)
	<p>indicated that there were unrepresented cheques amounting to Ksh 1,319,743 out of which Ksh 331,823 represented stale cheques, in addition an amount of Ksh 258,866.52 was shown as payments in</p>	<p>prepared and the amount cleared from the bank reconciliatio n. Copy attached. An amount of Ksh 81 was cash overcast and the error has been corrected in</p>			



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-MASINGA CONSTITUENCY**  
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**For the year ended June 30, 2017**

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	<p>bank statements not yet recorded in the cash book and an amount of Ksh 81 shown as receipts in the cash book not recorded in bank statements which represented error, no explanation was given for anomalies noted above.</p>	<p>the cash book.</p>			





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Prepared By : Aurelia. M. Nyika

*Aurelia*  
Fund account Manager

