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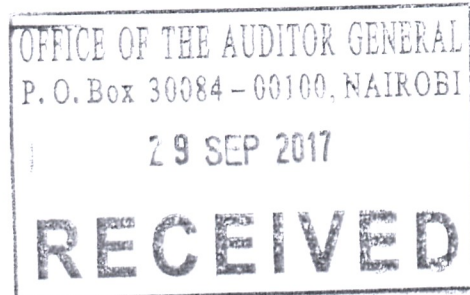
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
MARAGUA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

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

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

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CONSTITUENCY DEVELOPMENT FUND- MARAGUA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act, 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituency Development Fund Act, 2015. The National Government Constituency Development Fund (NG-CDF) is under the ministry of Devolution and planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Alex Mwangi
3.	Accountant	Gichohi Kago

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG CDF Board provide overall fiduciary oversight on the activities of 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) MARAGUA NG CDF Headquarters

NG CDF Office Building.
P.O Bo 643-10205
Maragua

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) MARAGUA NG CDF Contacts

Telephone: (254) 0723146 230

E-mail.cdfmaragua@cdf.go.ke

(g) MARAGUA NG CDF Bankers

1. Equity Bank Kenya Ltd
P.O Box 443
Kenol.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Achievements of Maragua NG CDF

On behalf of the committee and management, I am glad to inform you that despite the uncertainty in politics within the financial year, Maragua NG CDF, managed to disburse a record of Kes.176 million towards various projects both from current years allocation and previous years balance up from Kes. 126 million the previous year, this translating to increase in budget performance to current 98.7% from the previous year's performance of 49.1% credit goes to the CDFB for timely disbursement of funds to the constituency.

Emerging issues relating to NG CDF

Maragua like any other public institution is faced with emerging issues and this relates to increase in the bursaries request. We attribute this to the hard economic times parents are faced with as well as increase in the School fees. Most parents are finding it very hard to afford school fees for both secondary and tertiary education at the same time. This we find poses a great danger to our education sector and much effort is needed.

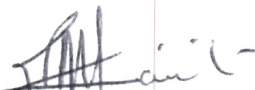
Implementation challenges and recommended way forward.

Project Management Committees procurement process still poses a greater challenge to the committee. We shall continuously endeavour to train and build PMCs capacity in order to appreciate the laws and regulations governing procurements.

Appreciation

The great progressive success that Maragua NG CDFC has achieved has been because of invaluable support from Maragua Constituents, and in this regard and on behalf of the NG CDFC, i wish to take this opportunity to thank you all and request you to continue with the same spirit for many years to come.

Allow me to also recognise and thank CDFB, KNAO, MP Hon. Peter Kamande, MCAs and District heads in Maragua who have given us support and all other stakeholders who stood with us all along. Finally, i would like to appreciate the contribution and individual dedication of Maragua NG CDF staff towards our success.

Sign 
CHAIRMAN NG CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA -
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NGCDF 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 Maragua Constituency Development Fund is responsible for the preparation and presentation of the Maragua CDF financial statements, which give a true and fair view of the state of affairs of the Maragua CDF for and as at the end of the financial year (period) 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 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.

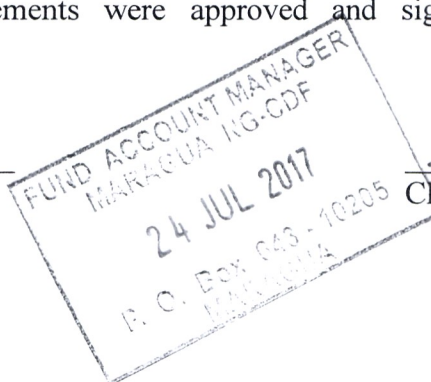
The Accounting Officer in charge of the Maragua CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The 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, 2017, and of the CDF's financial position as at that date. The Accounting Officer charge of the Maragua CDF 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.

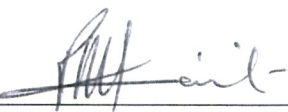
The Accounting Officer in charge of the Maragua CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which 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 24/7/2017 2017.


Fund Account Manager




Chairman CDFC

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Maragua 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 flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Maragua 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 National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Other Matter section of my report, based on the procedures performed, I confirm that, 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 Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Maragua 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 opinion.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no Key Audit Matters to communicate in my report.

Other Matter

1. Unutilized Security Projects

Included in the other grants and other payments figure of Kshs.89,955,781 as disclosed in note 7 to the financial statements is security projects expenditure of Kshs.21,328,665 out of which Kshs.4,100,000 was for construction of AP housing units, assistant chief's offices and an AP Post completed during the year under review. However, the projects had not been put into use at the time of audit in June 2018 as follows:

Project Name	Project Activity	Amount –Kshs.
1. Kimorori Administration Post	Construction of 4 No. AP houses	600,000
2. Kimorori Divisional Office	Construction of 6 units staff houses	1,000,000
3. Mutithi Assistant chief's Office	Construction of an office	500,000
4. Mihang'o AP Post	Construction of 2 AP houses	500,000
5. Kaharo AP Post	Construction of AP post and Armory	1,000,000
6. Kamuiro Assistant Chief's office	Construction of office	<u>500,000</u>
	Total	<u>4,100,000</u>

No justification was provided for failure to utilize the projects to serve the public.

2. Construction of Administration Block at Kahaini Primary School

Included in the transfer to other government entities figure of Kshs.67,925,431 as disclosed in note 6 to the financial statements is transfer to primary schools amount of Kshs.21,328,665 out of which Kshs.1,000,000 was for construction of administration block at Kahaini Primary School. However, physical inspection of the project in July 2018 revealed some parts of the floor had visible cracks while the ceiling and wall painting had not been done, an indication of poor workmanship. It is not clear why the CDF and project management committee did not compel the contractor to carry out the works as per bills of quantities. In the circumstances, it has not been possible to confirm whether value for money was obtained for the expenditure.

3. Ineffective Expenditure on Kamwanya Water Project

Included in the other grants and other payments figure of Kshs.89,955,781 as disclosed in note 7 to the financial statements is expenditure of Kshs.7,650,000 in respect of water projects amount of Kshs.21,328,665 out of which an amount of Kshs.600,000 disbursed

to Kamwanya Water Project for piping works. Although physical inspection of the project revealed that pipes were laid on the ground, no water was flowing to the community as at the time of this audit in July 2018. No explanation was given for the cause of the dry pipes. Further, it is not clear if the CDF management involved the technical departments in the Ministry in project implementation. Therefore, the objective of supply of water to the community was not achieved hence loss of public funds.

4. Road projects

Included in the other grants and other payments figure of Kshs.89,955,781 as disclosed in note 7 to the financial statements is roads expenditure of Kshs.10,600,000 out of which an amount of Kshs.2,000,000 was spent on bush clearing, grading, sport patching of the Mbombo Tana road. However, physical verification carried out in July 2018, indicates that the road is maintained by Kenya Rural Roads Authority (KERRA) an indication that there could be overlap of works done by the CDF and KERRA. The Fund management has not provided explanation for the inconsistency.

As a result, the validity and regularity of the expenditure of Kshs.2,000,000 incurred on the road during the year ended 30 June 2017 could not be confirmed.

5.0. Budget Performance Analysis

5.1 Overall Budget Performance

During the year under review, the CDF approved budget total Kshs.176,057,154 against actual expenditure of Kshs.173,767,894 resulting in under-utilization of budget by Kshs.2,289,260, or 99% absorption rate which commendable.

5.2. Project Implementation

A review of project implementation status report showed that the CDF budgeted to undertake seventy-three (73) projects during the year 2016/2017, while seventy-four (74) projects were completed including twelve (12) projects under emergency which were not listed in the budget. Further, eleven projects in the approved code list were on going as analyzed below:

Transfers to other government Units	No. Budgeted	No. Completed	No. On going	Budget Kshs.	Actual-Kshs.	Variance Kshs.
Primary Schools	46	41	5	30,325,431	30,325,431	0
Secondary Schools	9	6	3	7,400,000	7,400,000	0
Other Grants & Transfers						
Security	18	15	3	10,600,000	10,600,000	0
Emergency	-	12	0	4,094,828	4,482,900	388,072
Sports	-	0	0	1,000,000	1,000,000	0

Bursary	-	0	0	20,474,138	20,474,138	0
Total	73	74	11	73,894,397	74,282,469	388,072

Although the Fund implemented the approved projects, it is recommended that the expenditure should be aligned with the budget to ensure timely implementation of projects.

Responsibilities 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 services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

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:

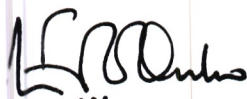
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for

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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

25 September 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA
CONSTITUENCY**

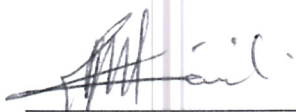
Reports and Financial Statements

For the year ended June 30, 2017

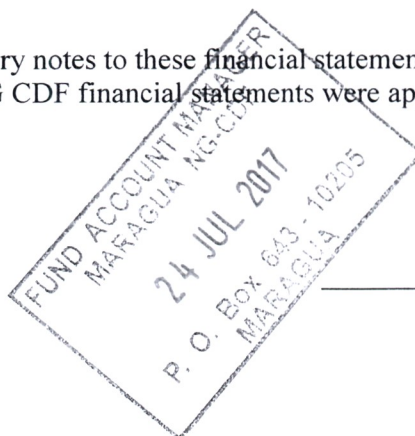
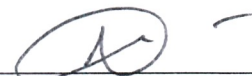
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	139,541,735	112,792,445
Proceeds from Sale of Assets	2		-
Other Receipts	3	-	-
TOTAL RECEIPTS		139,541,735	112,792,445
PAYMENTS			
Compensation of employees	4	1,571,374	1,535,660
Use of goods and services	5	13,719,128	6,472,902
Transfers to Other Government Units	6	67,925,431	18,490,770
Other grants and transfers	7	89,955,781	60,564,426
Acquisition of Assets	8	596,180	4,250,000
Other Payments	9		-
TOTAL PAYMENTS		173,767,894	91,313,758
SURPLUS/DEFICIT		(34,226,159)	21,478,687

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Maragua NG CDF financial statements were approved on 24/7/2017 and signed by:



Chairman – NG CDFC

Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA
CONSTITUENCY**

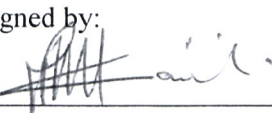
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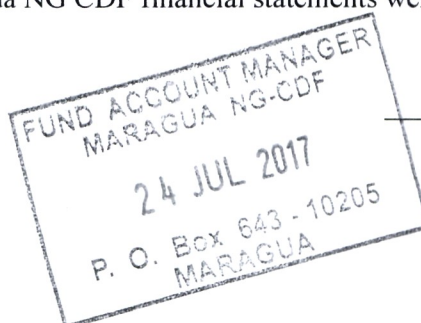
For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,289,260	36,515,419
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		2,289,260	36,515,419
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	36,515,419	15,036,732
Surplus/Defict for the year		(34,226,159)	21,478,687
Prior year adjustments	14		-
NET LIABILITIES		2,289,260	36,515,419

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Maragua NG CDF financial statements were approved on 29/9/17 2017 and signed by:


Chairman – NG CDFC




Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA
CONSTITUENCY

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

VI. STATEMENT OF CASHFLOW

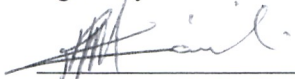
Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	139,541,735	112,792,445
Other Receipts	3	-	-
		139,541,735	112,792,445
Payments for operating expenses			
Compensation of Employees	4	1,571,374	1,535,660
Use of goods and services	5	13,719,128	6,472,902
Transfers to Other Government Units	6	67,925,431	18,490,770
Other grants and transfers	7	89,955,781	60,564,426
Other Payments	9	-	-
		173,171,714	87,063,758
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(33,629,979)	25,728,687
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(596,180)	(4,250,000)
Net cash flows from Investing Activities		(596,180)	(4,250,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(34,226,159)	21,478,687
Cash and cash equivalent at BEGINNING of the year	13	36,515,419	15,036,732
Cash and cash equivalent at END of the year		2,289,260	36,515,419

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MARAGUA
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Maragua NG CDF financial statements were approved on 24/7/ 2017 and signed by:



Chairman NG CDFC

FUND ACCOUNT MANAGER
MARAGUA NG-CDF
24 JUL 2017
P. O. Box 643 - 10205
MARAGUA



Fund Account Manager

**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	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	94,160,602	176,057,154	176,057,154	0	100.0%
Proceeds from Sale of Assets				-	-	
Other Receipts	-			-	-	
TOTAL	81,896,552	94,160,602	176,057,154	176,057,154	0	100.0%
PAYMENTS						
Compensation of Employees	1,480,000	1,364,500	2,844,500	1,571,374	1,273,126	55.2%
Use of goods and services	5,522,155	8,709,287	14,231,442	13,719,128	512,314	96.4%
Transfers to Other Government Units	37,725,431	30,700,000	68,425,431	67,925,431	500,000	99.3%
Other grants and transfers	37,168,966	52,786,815	89,955,781	89,955,781	0	100.0%
Acquisition of Assets		600,000	600,000	596,180	3,820	99.4%
Other Payments	-		-	-	-	0.0%
TOTAL	81,896,552	94,160,602	176,057,154	173,767,894	2,289,260	98.7%

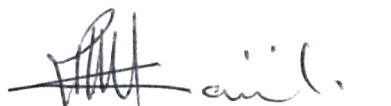
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
CONSTITUENCY**

Reports and Financial Statements

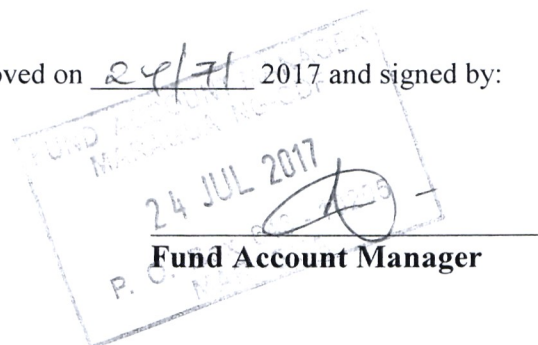
For the year ended June 30, 2017

TRIAL BALANCE AS AT 30TH JUNE 2017				
			DR	CR
Cash and Cash equivalents				
	Bank Balances		2,289,260	
	Cash Balances		-	
	Outstanding Imprest		-	
Payments				
	Compensation of Employees		1,571,374	
	Use of goods and services		13,719,128	
	Transfers to Other Government Units		67,925,431	
	Other grants and transfers		89,955,781	
	Acquisition of Assets		596,180	
	Other Payments		-	
Receipts				
	Transfers from the Board			139,541,735
	Proceeds from sale of assets			-
	Others receipts			-
	Prior Year Adjustment			-
	Fund Balance b/f			36,515,419
	TOTAL		176,057,154	176,057,154

The MARAGUA NG CDFC financial statements were approved on 24/7/17 2017 and signed by:



Chairman NG CDFC



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 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 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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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, 2016.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
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IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM
OTHER GOVERNMENT
AGENCIES

Description		2016 - 2017 Kshs	2015 - 2016 Kshs
Normal Allocation	820977		54,792,445.00
	825936	57,645,183	29,000,000.00
	829916	4,094,828	29,000,000.00
	A855211	36,853,449	
	A855738	40,948,275	
Conditional grants			-
Receipt from other Constituency			-
TOTAL		139,541,735	112,792,445

2 PROCEEDS FROM
SALE OF NON-FINANCIAL
ASSETS

Description		2016 - 2017 Kshs	2015 - 2016 Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of office and general equipment		-	-
Total		-	-

3 OTHER RECEIPTS

Description		2016 - 2017 Kshs	2015 - 2016 Kshs
Interest Received		-	-
sale of tender		-	-
Total		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
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**4 COMPENSATION OF
EMPLOYEES**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	1,120,448	1,463,660
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	22,400	72,000
gratuity	428,526	-
Total	1,571,374	1,535,660

**5 USE OF GOODS AND
SERVICES**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Utilities, supplies and services	906,805	219,617
Office rent	40,000	
Communication, supplies and services		224,190
Domestic travel and subsistence		
Printing, advertising and information supplies & services	281,637	412,980
Rentals of produced assets		
Training expenses	1,700,000	
Hospitality supplies and services		160,010

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
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Other committee expenses	2,642,000	
Committee allowance	5,025,556	4,576,285
Insurance costs		
Specialised materials and services		
Office and general supplies and services	2,349,000	430,620
Fuel ,oil & lubricants	300,000	
Other operating expenses	190,621	
Routine maintenance – vehicles and other transport equipment	105,708	285,020
Routine maintenance – other assets	177,801	164,180
		-
Total	13,719,128	6,472,902

**6 TRANSFER TO OTHER
GOVERNMENT ENTITIES**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Transfers to primary schools	44,325,431	10,737,931
Transfers to secondary schools	22,600,000	2,252,839
Transfers to Tertiary institutions		1,100,000
Transfers to Health institutions	1,000,000	4,400,000
TOTAL	67,925,431	18,490,770

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For the year ended June 30, 2017

**7 OTHER GRANTS AND
OTHER PAYMENTS**

Description	2016 - 2017 Kshs	2015 - 2016 Kshs
Bursary -Secondary	21,672,660	15,382,253
Bursary -Tertiary	7,646,600	5,761,026
Mocks & CAT	1,583,000	495,000
water	7,650,000	15,050,000
Electricity projects	2,479,193	2,254,666
Security	21,328,665	1,550,000
Roads	10,600,000	11,600,000
Sports	3,322,903	1,900,000
Environment	3,322,903	1,300,000
Other capital grants and transfer		3,146,222
Emergency Projects (specify)	10,349,857	2,125,259
Total	89,955,781	60,564,426

**8 ACQUISITION OF
ASSETS**

<u>Non Financial Assets</u>	2016 - 2017 Kshs	2015 - 2016 Kshs
Construction of Buildings	-	4,000,000
Purchase of Bicycles & Motorcycles	-	250,000
Purchase of office furniture and fittings	596,180	
Purchase of computers ,printers and other IT equipments	-	
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	596,180	4,250,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
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For the year ended June 30, 2017

9 Other Payments	2016 - 2017 Kshs	2015 - 2016 Kshs
	-	-
TOTAL	-	-

10A: Bank Balances (cash
book bank balance)

Name of Bank, Account No. & currency	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2016)
Equity Bank, Kenol Branch, 220 291 029 972	2,289,260	36,515,419
Total	2,289,260	36,515,419

10B: CASH IN HAND)

	2016 - 2017 Kshs (30/6/2017)	2015 - 2016 Kshs (30/6/2015)
Location 3	-	-
Other receipts	-	-
Total	-	-

11: OUTSTANDING
IMPRESTS

Name of Officer	Amount Taken Kshs	Amount Taken Kshs
Date imprest taken PV no	2016 - 2017	2015 - 2016
12 Retention Supplier/Contractor	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA
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**Reports and Financial Statements
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**13 BALANCES BROUGHT
FORWARD**

	2016 - 2017 Kshs (1/17/2016)	2015 - 2016 Kshs (1/17/2015)
Bank accounts	36,515,419	15,036,732
Cash in hand		-
Imprest		
Total	36,515,419	15,036,732

**PRIOR YEAR
ADJUSTMENTS**

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	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand		-
Imprest		-
Total		-

**15.1 PMC account
balances(see annex 4)**

	2016 - 2017 Kshs	2015 - 2016 Kshs
PMC bank balance	26,125,431	0
Total	26,125,431	0

**15.2 Amount due from
the board**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Amount due from the board	0	57,645,183
Total	0	57,645,183

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAGUA CONSTITUENCY
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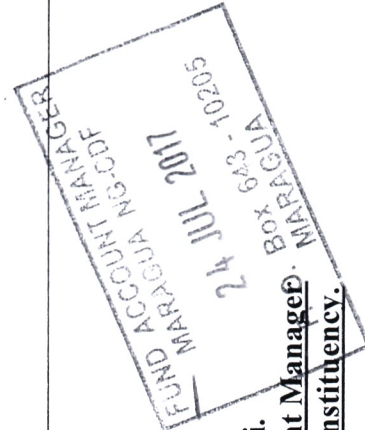
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	N/A	N/A
Buildings and structures	9,500,000	9,500,000
Transport equipment	5,020,000	5,020,000
Office equipment, furniture and fittings	1,405,527	809,395
ICT Equipment, Software and Other ICT Assets	621,000	621,000
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	16,546,575	15,950,395

Prepared by:


Alex Mwangi.

Fund Account Manager
Maragua Constituency.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Saba saba primary school cdf/pmc account.	Equity bank kenol branch	890262345961	1,000,000	
Matanya Primary School cdf/pmc account	Equity bank kenol branch	890264391537	500,000	
Kambiti Primary School cdf/pmc account	Equity bank kenol branch	890264487860	500,000	
Ichagaki primary school cdf/pmc account	Equity bank kenol branch	890270885093	800,000	
Munguni primary school cdf/pmc account	Equity bank kenol branch	890270885792	300,000	
Itaara primary school cdf/pmc account	Equity bank kenol branch	890272197464	600,000	
Wairuri primary school cdf/pmc account	Equity bank kenol branch	890262366583	800,000	
kirimiri Primary School cdf/pmc account	Equity bank kenol branch	890269253967	1,000,000	
Githuya primary school cdf/pmc account	Equity bank kenol branch	890270188582	400,000	
Gathuri primary school cdf/pmc account	Equity bank kenol branch	890262346548	1,200,000	
Igikiro primary school cdf/pmc account	Equity bank kenol branch	890269235746	500,000	
Ndorome primary school cdf/pmc account	Equity bank kenol branch	890264467805	300,000	
Kiawamanda primary school cdf/pmc account	Equity bank kenol branch	890270343430	500,000	
Muchagara primary school cdf/pmc account	Equity bank kenol branch	220299452022	525,431	
Irembu Primary School cdf/pmc account	Equity bank kenol branch	890271953441	450,000	
Kiunguini Primary School cdf/pmc account	Equity bank kenol branch	890262346060	1,000,000	
Kimorori Primary School cdf/pmc account	Equity bank kenol branch	0890264455375	1,000,000	
Mihango Primary School cdf/pmc account	Equity bank kenol branch	890263528346	800,000	
Marema Primary School cdf/pmc account	Equity bank kenol branch	890299519601	600,000	

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Punda milia A.P post	Equity bank kenol branch	890272139685	1,000,000	
Kaharo A.P post	Equity bank kenol branch	890272141240	1,000,000	
Kiambaa A.P post	Equity bank kenol branch	890272137871	700,000	
Thagira Secondary School cdf/pmc account	Equity bank kenol branch	890299719701	2,000,000	
Mwangaza Secondary School cdf/pmc account	Equity bank kenol branch	0890263551235	1,000,000	
Nginda Secondary School cdf/pmc account	Equity bank kenol branch	890272204665	800,000	
Mungu-ini Secondary School cdf/pmc account	Equity bank kenol branch	890263469559	400,000	
Ichagaki Secondary School cdf/pmc account	Equity bank kenol branch	890261651001	600,000	
Senior Gichohi Primary School cdf/pmc account	Equity bank kenol branch	90192429990	500,000	
Percy Davis Primary School cdf/pmc account	Equity bank kenol branch	890262345894	1,000,000	
Muhohoyo Primary School cdf/pmc account	Equity bank kenol branch	890299421499	300,000	
Kinoo Primary School cdf/pmc account	Equity bank kenol branch	890263683913	1,000,000	
Maji kiboko Primary School cdf/pmc account	Equity bank kenol branch	890261630521	500,000	
Punda milia Primary School cdf/pmc account	Equity bank kenol branch	890263718690	500,000	
Kaharo Primary School cdf/pmc account	Equity bank kenol branch	890264496893	600,000	
Maragua Primary School cdf/pmc account	Equity bank kenol branch	890272138521	500,000	
Ikindu Primary School cdf/pmc account	Equity bank kenol branch	890272140348	450,000	
Nginda Primary School cdf/pmc account	Equity bank kenol branch	890270948692	500,000	
Total			26,125,431	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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)
CEN.HUB /CDF/M RG.C/M ARAGUA /7	Statement of receipts and payment reflected acquisition of assets of Ksh 4,250,000, ksh 4,000,000 for building 250,000 for motorcycle no log book for motorcycle provided therefore ownership not established.	Up to this date the log book for the motorcycle had not been received from K.R.A but follow up are being done to ensure receipt of the log book. Once the log book is received we will make it available for your perusal.	FUND ACCOUNT MANAGER	Resolved	
	Statement of financial asset reflected a cash bank balance as at 30 th June 2016 of ksh.36,515,419 while national treasury showed a reconciling figure of Ksh 7,376,419. Also showed 2,485,806.70 unrepresented cheques out of which ksh 234,000 was stale cheques and ksh 272,972.50 related to bank charges which were still not updated in the cashbook.	As at 30 th June 2016 the cashbook balance was Ksh 36,515,419.10 as outlined in the financial statement. However, the cashbook balance indicated a figure of Ksh 7,376,419. The difference had arisen as the district treasury had failed to acknowledge a cash deposit of ksh 139,000 as sale of Tender and ksh 29,000,000 A.I.E no. A820977 received on 26/04/2016 received from the board. If proper posting of the cash book had been done the actual cash balance would be ksh 36,515,419 as indicated in the financial statement. At the time of audit cheque amounting to 234,000 had become stale and bank charges amounting to Ksh 272,972.50 had not been corrected in the cash book these corrections will be effected in the subsequent financial year 2016/2017 as we have written to the district treasury	DISTRICT ACCOUNTANT	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)
		to ensure corrections of the concerns raised thus reflect the true position of the financial statement.			
	The financial statement for 2014/2015 reflected other pending payable of ksh 54,792,445 no comparative balance for the previous year, further the balance had not been analysed and an annex 3 attached to the financial statement	The financial statement for the financial year 2014/2015 reflected payables of Ksh 54,792,445. This was actually the balance owed from the board to Maragua NG-CDF during the financial year 2014/2015. These funds were however received during the year under review that is financial year 2015/2016 as A.I.E no A759737 received on the 2nd November 2015. This was therefore formed cash received within the year under review. Attached is the projects financed under this A.I.E for your perusal.	FUND ACCOUNT MANAGER	Resolved	
	the CDFC appeared to be making unrealistic budgets on projects since most of the allocations to projects fall way below both engineer estimates and contractors priced bills of quantities	The Maragua NG-CDFC takes note of the audit concern on the budgets for various projects. The NG-CDFC will adhere to the advice given and ensure that the bills of quantity are realistic as possible. The CDFC also intends to undertake capacity building and benchmarking exercise within the year to boost on the proper planning and implementation of future projects	FUND ACCOUNT MANAGER	Resolved	
	Records showed that the CDFC had allocated ksh 1,500,000 towards Mocks and CATs however payment amounting to Ksh 495,000 was made in respect to publishing of 5,000 calendars no authority was provided to utilize these funds thus the	The NG –CDFC via minutes dated 9 th December 2015 approved Ksh 500,000 towards production of 5,000 calendars at Ksh 100 each. This was in effort to boost the achievements of CDF on various sectors across the constituency from the mocks and CATs. This is after	FUND ACCOUNT MANAGER	Not Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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)
	expenditure was not charged on the correct vote or as budgeted.	<p>the activity of producing Mocks and CATs was devolved to the county government.</p> <p>At the time of audit the calendars had not been recorded in the stores ledger but this has since been updated and the records for disbursement of the remaining 1600 calendars found as these had been filed in the wrong files. The records are now available for your perusal.</p> <p>We however take note on the re-allocation advice and will adhere to the set rules on this.</p>			
	<p>The CDFC allocated an amount of Kshs.800, 000 for completion of 2 No. classrooms and toilets at Gathunguri primary school in the 2014/2015 financial year. The funds were however disbursed in the 2015/2016 financial year. The PMC awarded the works to M/s Dimms Investments Co. Ltd at Kshs.1, 128,120, being the lowest bidder against a budget of only Kshs.800, 000 thereby resulting to a deficit of Kshs.328, 120. The fund may not get value for money if the school is not opened and pupils enrolled. The school may also have been built on private land with the attendant civil suits. The expenditure may therefore be wastage of public funds.</p>	<p>During the financial year 2014/2015 the CDFC allocated Ksh 800,000 towards completion of 2 no. classrooms and a toilet as per approved code list 2014/2015 this resulted to the change of bills of quantity to conform to the approved activity. The contract was however awarded to M/S Dims investment at a cost of Ksh 1,128,120 against approved amount of Ksh 800,000 depicting a deficit of Ksh 328,120. This is because the approved code list showed that one toilet was to be constructed and not two as quoted by the contractor. So the deficit was to finance the extra toilet done.</p> <p>The NG-CDFC via re-allocation of emergency funds for financial year</p>	FUND ACCOUNT MANAGER	<i>Resolved</i>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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>2014/2015 funded the extra toilet at a cost of Ksh 350,000. This was approved by the board. The completion of the administration block was to be financed in the subsequent financial year .This has since been financed in the financial year 2016/2017 as per code list attached.</p> <p>At the time of audit the management of the school was in the process of registering the school to be gazetted, attached is the letter for registration ,also the land could not be registered first as public land without the school having not been registered but all the transfer documents have been processed awaiting the full registration of the school. Attached are the transfer documents. The management is expediting the process so as to realize value for money.</p>			
	<p>The CDFC allocated Kshs.600, 000 for the construction of a classroom at Kaharo Boys Secondary School. The project implementation was awarded to M/s Lelamos Investments Ltd at Kshs593, 310, being the lowest evaluated bidder The classroom had been built and completed. It was, however, noted that the floor had cracks which may be as a result of poor workmanship by</p>	<p>The CDFC allocated Ksh 600,000 towards construction of classroom at Kaharo boys' secondary school. The contract was awarded to M/S Lelamos investment ltd as the lowest bidder, where the class was constructed to completion under the supervision of the ministry of public works to completion and certified to be fully complete as per the attached site reports and completion certificates.</p> <p>The Maragua NG-CDFC has however,</p>	<p>FUND ACCOUNT MANAGER</p>	<p><i>Resolved</i></p>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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)
	the contractor	written to the school management to ensure they take up the management of the class by repairing the minor floor cracks that resulted to poor curing by the contractor. However the class is fully complete and in use.			
	The CDFC allocated Kshs.400, 000 for the construction of a classroom at Nginda Youth Polytechnic. The contract for the works was awarded to M/s Njambu Civil Engineering, being the lowest bidder. The classroom was in use though not complete. It was noted that the classroom had no windows and the floor was not plastered. No explanation was given for the failure to complete the works especially since the contractor had already been paid. It was not clear who was to shoulder the cost of the remaining works.	<p>The project was initiated in the financial year 2014/2015 and planned to be funded in three phases by allocating Ksh 400,000 for the slab and walling up to the lintel level as phase one of the hall. This was done to completion, during the financial year 2015/2016 the second phase of Ksh 600,000 was approved with the activity being roofing as per the approved code list from the board. The P.M.C S however consulted the ministry of public works to plan on the work and found out that the money would also install doors and windows to make the class habitable as the final phase was being allocated funds.</p> <p>At the time of audit the second phase was complete that is roofing of the hall and fixing of the doors and windows. The hall was actually in use as the P.M.C waited for the final phase of funding that entailed finishes as plastering, flooring, glazing and paintings this was to be done in the subsequent financial year.</p>	FUND ACCOUNT MANAGER	Resolved	
	The CDFC allocated Kshs.500, 000	The CDFC in the financial year	FUND	Not	30/9/2017

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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>for renovation works at the Saba Saba education office and a hall. The contract for the works was awarded to M/s Imwa General Contractors, being the lowest bidder. It was noted that both the hall and the building had huge cracks on the walls and the roof as a result of a leaking roof especially during the rains. It was not clear why the CDFC did not repair the leaking roof before any plastering and painting was done.</p>	<p>2014/2015 allocated ksh 500,000 towards the completion of Saba Saba education office that had previously being done by the community over a decade ago. The substructure and superstructure had been done and the remaining task was to plaster and do the painting. The ministry of public works quantified this works and issued the bills of quantity to accommodate these works, during the quantification there was an oversight in noticing that the slab had developed cracks that would during the rainy period start to leak.</p> <p>The P.M.C however carried out the works to completion as per the engineer's bills of quantity. At the time of audit the office roof had started leaking as this was during the rainy period. The Maragua NG-CDFC has since taken up the matter and a corrective action is underway to repair the leaking roof, the office is already in use.</p>	ACCOUNT MANAGER	Resolved	
	<p>Unexplained BQ variations: Ichagaki Chiefs Office- The project had a budget of Kshs.400,000.00 in the financial year 2014/2015. The payment was made vide payment voucher no 70 dated 18/11/15 of Kshs</p>	<p>The CDFC allocated Ksh 400,000 for the financial year 2014/2015 towards renovations of the office, fencing, installation of the gate, painting of police line and purchase of water tank. The project was however, undertaken by the P.M.C where they deviated from the initial bill of quantity to install 5000ltr tank, installation of gate and sign post. This was because the chief's office and</p>	FUND ACCOUNT MANAGER	Not Resolved	30/9/2017

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
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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>400,000.00 for renovation of office, fencing, and installation of gate and painting of police lines purchase of water tank.</p> <p>However, the implementation of the project did not tally with the BQ provided: 1500ltrs tank was purchase instead of a 5000ltrs one, there was no sign board nor was there a gate at the entrance and thus the funds disbursed did not meet the intended purpose and no reason was produced for the variations observed.</p>	<p>the police line houses were not connected to electricity so the P.M.CS prioritized to do wiring and apply for electricity from K.P.L.C which was done and had not been factored in the initial bill of quantity. Therefore funds meant for the gate, signpost and part of the tank were utilized in the activity. Thus the reduction of size of the tank to fit into the existing budget.</p> <p>The CDFC intends to undertake capacity building in future to address the concerns raised during the implementation process.</p>			
	<p>Incomplete project: Mwahuro Ngurunga Water Project- A total of Kshs.600, 000.00 was budgeted in the F/Y 2014/2015 for the project, The BQs to purchase a submersible electrical pump was not produced for audit and therefore the basis for quotations was not established. Further, Certificate of payments from the ministry of water and irrigation produced were issued</p>	<p>The project was allocated Ksh 600,000 for the purchase of water pump for the borehole as per the approved code list. Quotations were raised from various companies where Davis and shirtlif was the lowest bidder and awarded the contract to install a submersible pump and wimtech solutions awarded contract to construct 4 metre high water tower and install 10,000 litres water tank. This had already been done to completion and supervised by the water engineer.</p> <p>At the time of audit electricity had been connected as two phase instead of</p>	FUND ACCOUNT MANAGER	Not Resolved	30/9/2017

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	<p>on incomplete work as follows: Expenditure returns and bank statements for the project were not produced to confirm the payments made to the suppliers. On physical verification the project was not on operation due to lack of electricity which was two phase instead of three phase which could have been considered before implementation of the project.</p>	<p>three phase thus the testing had not been done, the P.M.C were still pursuing the connection of electricity to three phase this has since been corrected by the K.P.L.C and thus the pumping of water has commenced as shown by the photo evidence attached.</p>			
	<p>Githuya Dispensary- Idle/ Unutilized project-The Githuya dispensary was allocated kshs 600,000 under emergency funding for completion of the facility and purchase of hospital equipments. This was meant for completion works of kshs 300,000, kshs 100,000 for plastering and kshs 200,000 for purchase of hospital equipment and furniture. The project was initiated in 2013/2014 and was initially a nursery school which was converted a dispensary. The project was idle despite the expenditure by the CDF to its current status. The project was</p>	<p>At the time of audit Githuya dispensary had been fully complete and only awaiting deployment of doctors and nurses from the county government of Muranga. The NG-CDF had renovated the dispensary through the guidance of the public health officer Maragua sub-county hospital. This was via emergency funds for financial year 2013/2014 where Ksh 400,000 went to renovations which had been fully complete at the time. Ksh 200,000 was allocated to purchase hospital equipment and furniture to make the dispensary fully operational.</p>	<p>FUND ACCOUNT MANAGER</p>	<p><i>Resolved</i></p>	

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	<p>initiated in 2013/2014 but was not completed by the time health facilities were handed over to the County Governments. The CDFC funded it for completion and purchase of hospital equipment. The said equipment included tools and furniture. The said equipments were purchased from M/s Bankam Enterprises and delivered on 25/7/2016 and consequently handed over to the Sub County Public Health Nurse on 27/7/2016. Whereas the said completion was done through this emergency funding, the said hospital equipment were not seen. The project was funded through emergency during the year while it was supposed to have been handed over to the County Government of Muranga as a devolved function. The plastering was done but the hospital equipment were not physically verified at the facility. It was not explained why the funds were allocated for a devolved facility. Further the need for the emergency of buying hospital equipment even when the facility had not been commissioned could not be established</p>	<p>Since the deployment of the doctor and nurse by the county government took long, the P.M.C concern of vandalism of the equipment led to transfer of these items to Maragua sub-county hospital for safe custody as they awaited deployment of public health officers to the facility. At the moment the dispensary has been taken over by the county Government of Muranga where public health officers have been deployed and thus the dispensary is now operational as per the photo evidence.</p>			
	<p>Kiyo Primary school-kshs 375,000- The school was allocated an emergency funding of kshs 375,000 during the year to construct a verandah for kshs 190,000, fix gutters for kshs</p>	<p>The CDFC allocated Ksh 375,000 from the emergency funds Ksh 190,000 for the construction of verandah Ksh 85,000 for the installation of gutters and Ksh 100,000. The P.M.C undertook the</p>	<p>FUND ACCOUNT MANAGER</p>	<p>Resolved</p>	

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	<p>85,000 and construct a barrier wall/ head wall for kshs 100,000. The school had earlier been allocated funds for construction of 3 classrooms. However, due to the terrain and the soil structure at the location, the need to strengthen the structures occasioned this emergency funding to the school. A site visit made to the school confirmed that the emergency funding was received. The verandah and the head wall had been constructed but the gutters were not fixed. The verandah and the barrier wall were poorly done and the workmanship was seriously wanting.</p> <p>A notice was however made on the previous funding for the construction of the 3 classrooms made by the CDF. The classrooms were poorly constructed. Whereas the terrain and the nature of the soil needed certain specific and structural care during its design, the classes were constructed without erection of pillars and columns to support the walls of the entire construction. There were numerous serious visible cracks at the walls and at the entire floors of the classrooms. The walls were at the verge of falling apart and the risk of the classrooms crumbling down was</p>	<p>works through the supervision of the ministry of public works. However, during the implementation the engineer had underestimated the excavations as the terrain and soil needed more caution while constructing the verandah and the retention wall so advice was given to omit the installation of gutters and the cost to cover up the additional excavation for the two activities. Inspection of the project can be confirmed by the site inspection report dated 31st December 2015. The Maragua NG-CDFC intends to seek expert opinion on how to remedy the existing terrain in future and this is by engaging proper supervision we have also written to the ministry of public works office to help in designing corrective measures to ensure safety of the classrooms.</p>			

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	<p>apparently evident. Overall, the classrooms were dangerous for occupation. The school management was found making desperate attempts to fix the walls and the floors to safeguard the classrooms during the time of this audit visit.</p> <p>Therefore, the value for money spent both on the construction of the classrooms and the emergency funding at this school did not meet the desired intentions to the school. It was not established whether there was any supervision done during the construction, and whether the projects monitoring team ever made note of the observed flaws during any of their visits</p>				

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHQ NO	DATE	PAYEE	AMOUNT	CHQ NO	DATE	PAYEE	AMOUNT
						BAL B/F	4,676,446.00
009329	04.04.16	KIBABII UNIV see colm 3	5,000.00	011503	09.05.17	KIANDERI GIRLS	5,000.00
009468	04.04.16	JARAMOGI O O UNIV	10,000.00	011505	09.05.17	KAMACHARIA SEC	3,000.00
010936	09.12.16	KARATINA UNIV	5,000.00	011508	09.05.17	KAMANA BOYS	5,000.00
010941	09.12.16	MERU TTI	5,000.00	011509	09.05.17	KAMBARA SEC	2,000.00
010946	09.12.16	SCH OF PHY SCIE	5,000.00	011511	09.05.17	KAMUIRU BOYS	7,000.00
011017	20.01.17	MOI HIGH	27,001.00	011515	09.05.17	KANJURI HIGH	7,000.00
011027	24.01.17	COMM VAT	15,363.00	011516	09.05.17	KANORERO SEC	3,000.00
011039	27.01.17	INCOME TAX	24,000.00	011525	09.05.17	KARIMA BOYS	11,000.00
011122	28.02.17	KABATI SEC	5,000.00	011534	09.05.17	KENYATTA HIGH	5,000.00
011124	28.02.17	KAHARATI SEC	4,000.00	011560	09.05.17	KIGUMO HIGH	4,000.00
011146	28.02.17	MIRICHU SEC	4,000.00	011568	09.05.17	KIO SEC	4,000.00
011186	28.02.17	JARAMOGI O. UNIV	7,000.00	011575	09.05.17	KIRIMIRI SP SCH	4,000.00
011195	28.02.17	KIRINYAGA UNIV	7,000.00	011576	09.05.17	KIRANJA SEC	3,000.00
011209	28.02.17	MKU	5,000.00	011579	09.05.17	KIRITI SEC	8,000.00
011220	28.02.17	TECHNICAL UNIV	5,000.00	011588	09.05.17	KYAMBUKA HIGH	3,000.00
011222	28.02.17	COOP UNIV	10,000.00	011599	09.05.17	KYASION SEC	2,000.00
011223	28.02.17	COOP UNIV	10,000.00	011591	09.05.17	LEMA GIRLS	3,000.00
011231	28.02.17	ZETECH UNIV	7,000.00	011592	09.05.17	LESHAU BOYS	5,000.00
011235	28.02.17	COOP UNIV	10,000.00	011594	09.05.17	LUGULU GIRLS	5,000.00
011246	03.03.17	MIRIRA SEC	2,000.00	011595	09.05.17	LUSICETI HIGH	3,000.00
011265	06.03.17	MASAI MARA UNIV	5,000.00	011597	09.05.17	MAENDELEO CENTRE	2,000.00
011266	06.03.17	MIGORI TTC	4,000.00	011599	09.05.17	MAGENKA SEC	5,000.00
011268	06.03.17	NIBS	5,000.00	011603	09.05.17	MARY HILL SEC	3,000.00
011312	08.03.17	CHUKA UNIV	4,000.00	011604	09.05.17	MASINGA BOYS	3,000.00
011337	05.04.17	ICHAGAKI PRY	400,000.00	011609	09.05.17	MAVOLONI SEC	3,000.00
011338	05.04.17	KARUNGANGI PRY	250,000.00	011610	09.05.17	MBAGATHI ACADEMY	3,000.00
011341	05.04.17	COLLEGE PRY	600,000.00	011616	09.05.17	MIRIRA SEC	4,000.00
011342	05.04.17	MARUA PRY	250,000.00	011621	09.05.17	MUTITHI SEC	2,000.00
011347	13.04.17	COMM VAT	7,082.00	011626	09.05.17	MUMBI GIRLS	9,000.00
011353	19.04.17	KMTC	5,000.00	011632	09.05.17	MURANGA ELITE	4,000.00
011376	27.04.17	KITUNE PRY	500,000.00	011638	09.05.17	MURUKA SEC	2,000.00
011377	27.04.17	KIAMBAMBA PRY	400,000.00	011639	09.05.17	MUTHALE GIRLS	4,000.00
011383	27.04.17	ATHARA PRY	400,000.00	011642	09.05.17	MUTIGE BOYS	3,000.00
011388	27.04.17	MUNGETHO AP CMP	700,000.00	011664	09.05.17	NJAHU SEC	5,000.00
011397	27.04.17	MUNGUINI SEC	400,000.00	011667	09.05.17	NJONJO GIRLS	4,000.00
011402	27.04.17	IREMBU DAY SEC	500,000.00	011675	09.05.17	NYANGWA BOYS	5,000.00
011413	09.05.17	ALLIANCE HIGH	11,000.00	011676	09.05.17	NYARIBO SEC	3,000.00
011418	09.05.17	BUSARA SEC	2,000.00	011678	09.05.17	NYS SEC	2,000.00
011424	09.05.17	CHOGORIA BOYS	3,000.00	011681	09.05.17	PCEA KAMBUJI SCH	3,000.00
011425	09.05.17	CHOMO SEC	3,000.00	011687	09.05.17	RARAKWA GIRLS	22,000.00
011431	09.05.17	ELBURGON DEB	2,000.00	011688	09.05.17	REV MUHORO SEC	12,000.00
011432	09.05.17	EMBU REHAB	4,000.00	011689	09.05.17	RWATHIA GIRLS	3,000.00
011439	09.05.17	GACHARAGE SEC	3,000.00	011702	09.05.17	ST FRANCIS GIRLS	5,000.00
011446	09.05.17	GATANGA CCM	5,000.00	011705	09.05.17	ST JOSEPHS SEC	3,000.00
011456	09.05.17	GATURI GIRLS	4,000.00	011710	09.05.17	ST AUGUSTINE	3,000.00
011457	09.05.17	GIACHUKI SEC	4,000.00	011714	09.05.17	ST FRANCIS SEC	3,000.00
011465	09.05.17	GITHUNGURI MIXED	6,000.00	011717	09.05.17	ST MICHAELS SEC	8,000.00
011469	09.05.17	GITWEKU SEC	3,000.00	011718	09.05.17	ST MONICA GIRLS	4,000.00
011482	09.05.17	ITHANGA SEC	4,000.00	011719	09.05.17	ST PATRICKS HUGH	4,000.00
011487	09.05.17	JG KIEREINI SEC	3,000.00	011720	09.05.17	ST PAULS BOYS	4,000.00
011488	09.05.17	JOMO KENYATTA	3,000.00	011729	09.05.17	SALVATION ARMY	8,000.00
011489	09.05.17	JOYTOWN SEC	3,000.00	011730	09.05.17	THIGO BOYS	3,000.00
			4,676,446.00				4,920,446.00

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHQ NO	DATE	PAYEE	AMOUNT	CHQ NO	DATE	PAYEE	AMOUNT
		BALANCE B/F	5,422,446.00			BAL B/F	5,677,446.00
011990	09.05.17	MAKUYU Y POLY	5,000.00	012091	09.05.17	MARAGUA ECDE	5,000.00
011991	09.05.17	MARAGUA ECDE	8,000.00	012092	09.05.17	MARAGUA ECDE	5,000.00
011992	09.05.17	MARAGUA ECDE	5,000.00	012098	09.05.17	MASENO UNIV	6,000.00
011993	09.05.17	MARAGUA ECDE	5,000.00	012099	09.05.17	MASENO UNIV	5,000.00
011994	09.05.17	MARAGUA ECDE	5,000.00	012100	09.05.17	MASENO UNIV	5,000.00
011995	09.05.17	MARAGUA ECDE	6,000.00	012105	09.05.17	MT KENYA UNIV	7,000.00
011996	09.05.17	MARAGUA ECDE	3,500.00	012111	09.05.17	MT KENYA UNIV	6,000.00
011997	09.05.17	MARAGUA ECDE	6,000.00	012113	09.05.17	MT KENYA UNIV	4,000.00
011998	09.05.17	MARAGUA ECDE	5,000.00	012114	09.05.17	MT KENYA UNIV	5,000.00
011999	09.05.17	MARAGUA ECDE	5,000.00	012116	09.05.17	MT KENYA UNIV	5,000.00
012000	09.05.17	MARAGUA ECDE	5,000.00	012119	09.05.17	MT KENYA UNIV	5,000.00
012001	09.05.17	MASENO UNIV	5,000.00	012120	09.05.17	MT KENYA UNIV	5,000.00
012002	09.05.17	MASENO UNIV	3,500.00	012121	09.05.17	MT KENYA UNIV	4,000.00
012003	09.05.17	MASENO UNIV	5,000.00	012124	09.05.17	MT KENYA UNIV	5,000.00
012004	09.05.17	MASENO UNIV	5,000.00	012125	09.05.17	MT KENYA UNIV	6,000.00
012006	09.05.17	MASENO UNIV	3,000.00	012127	09.05.17	MT KENYA UNIV	4,000.00
012007	09.05.17	MASENO UNIV	5,000.00	012133	09.05.17	MULTIMEDIA UNIV	5,000.00
012008	09.05.17	MASENO UNIV	5,000.00	012134	09.05.17	MULTIMEDIA UNIV	5,000.00
012009	09.05.17	MASENO UNIV	6,000.00	012144	09.05.17	MURANGA TC	3,500.00
012010	09.05.17	MASENO UNIV	5,000.00	012146	09.05.17	MURANGA UNIV	5,000.00
012011	09.05.17	MASENO UNIV	6,000.00	012149	09.05.17	MURANGA UNIV	5,000.00
012012	09.05.17	MASENO UNIV	8,000.00	012152	09.05.17	MURANGA UNIV	4,000.00
012014	09.05.17	MASENO UNIV	6,000.00	012158	09.05.17	NIBS	5,000.00
012016	09.05.17	MASENO UNIV	5,000.00	012160	09.05.17	NIBS	8,000.00
012019	09.05.17	MATRICES INST	6,000.00	012162	09.05.17	NIBS	5,000.00
012020	09.05.17	MERU N POLY	7,000.00	012164	09.05.17	NIBS	5,000.00
012027	09.05.17	MERU UNIV	5,000.00	012165	09.05.17	NIBS	5,000.00
012034	09.05.17	MERU UNIV	7,000.00	012169	09.05.17	NIBS	6,000.00
012036	09.05.17	MERU UNIV	3,000.00	012170	09.05.17	NIBS	5,000.00
012041	09.05.17	MERU UNIV	6,000.00	012182	09.05.17	NAITOBI TTI	6,000.00
012042	09.05.17	MERU UNIV	4,000.00	012188	09.05.17	NAITOBI TTI	6,000.00
012043	09.05.17	MERU UNIV	3,000.00	012192	09.05.17	NAROK UNIV	6,000.00
012045	09.05.17	MICHUKI TTI	3,500.00	012195	09.05.17	NYANDARUA INST	4,000.00
012047	09.05.17	MICHUKI TTI	5,000.00	012203	09.05.17	NYERI N POLY	6,000.00
012049	09.05.17	MICHUKI TTI	4,000.00	012204	09.05.17	NYERI N POLY	3,500.00
012050	09.05.17	MICHUKI TTI	6,000.00	012206	09.05.17	PANAFRICAN UNIV	6,000.00
012057	09.05.17	MICHUKI TTI	5,000.00	012207	09.05.17	PCEA TUMUTUMU	4,000.00
012060	09.05.17	MOI UNIV	6,000.00	012214	09.05.17	PIONEER UNIV	5,000.00
012061	09.05.17	MOI UNIV	4,000.00	012210	09.05.17	PRESBYTERIAN UNIV	5,000.00
012063	09.05.17	MOI UNIV	4,000.00	012219	09.05.17	PWANI UNIV	5,000.00
012065	09.05.17	MOI UNIV	5,000.00	012222	09.05.17	CO-OP UNIV	6,000.00
012066	09.05.17	MOI UNIV	5,900.00	012223	09.05.17	CO-OP UNIV	5,000.00
012067	09.05.17	MOI UNIV	4,000.00	012224	09.05.17	CO-OP UNIV	6,000.00
012068	09.05.17	MOI UNIV	5,000.00	012225	09.05.17	DEDAN KIM UNIV	6,000.00
012069	09.05.17	MOI UNIV	3,000.00	012227	09.05.17	DEDAN KIM UNIV	5,000.00
012071	09.05.17	MOI UNIV	4,000.00	012230	09.05.17	DEDAN KIM UNIV	8,000.00
012072	09.05.17	MOI UNIV	5,000.00	012232	09.05.17	DEDAN KIM UNIV	5,000.00
012083	09.05.17	MT KENYA UNIV	5,000.00	012238	09.05.17	DIKKAAN COLL	8,000.00
012086	09.05.17	MT KENYA UNIV	3,000.00	012240	09.05.17	EGERTON UNIV	5,000.00
012089	09.05.17	MT KENYA UNIV	3,500.00	012241	09.05.17	EGERTON UNIV	5,000.00
012090	09.05.17	MARAGUA ECDE	5,000.00	012242	09.05.17	EGERTON UNIV	5,000.00
			5,677,446.00				5,946,446.00

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHQ NO	DATE	PAYEE	AMOUNT	CHQ NO	DATE	PAYEE	AMOUNT
		BALANCE B/F	6,472,446.00			BAL B/F	6,838,946.00
012617	12.05.17	KARATINA UNIV	3,500.00	012738	22.05.17	CO-OP UNIV	10,000.00
012618	12.05.17	KARATINA UNIV	5,000.00	012740	22.05.17	CO-OP UNIV	10,000.00
012620	12.05.17	KARATINA UNIV	4,000.00	012741	22.05.17	CO-OP UNIV	20,000.00
012622	12.05.17	KARATINA UNIV	7,000.00	012742	22.05.17	CO-OP UNIV	5,000.00
012623	12.05.17	KAREN TTC	5,000.00	012745	22.05.17	EMBU COLL	5,000.00
012635	15.05.17	BARINGO HIGH	3,000.00	012750	22.05.17	KAMAHUHA Y POLY	3,000.00
012642	15.05.17	GAICHANJIRU HIGH	6,000.00	012752	22.05.17	KARATINA UNIV	5,000.00
012643	15.05.17	GAICHANJIRU HIGH	10,000.00	012753	22.05.17	KAREN TECH	5,000.00
012646	15.05.17	GATANGA GIRLS	4,000.00	012757	22.05.17	KASNEB	5,000.00
012652	15.05.17	GATUNGURU BOYS	3,000.00	012760	22.05.17	KCA UNIV	10,000.00
012653	15.05.17	GATURA GIRLS	4,000.00	012761	22.05.17	KENYA BAPTIST COLL	5,000.00
012656	15.05.17	GITITU SEC	25,000.00	012762	22.05.17	KICJ	5,000.00
012658	15.05.17	GITURU SEC	10,000.00	012766	22.05.17	KENYATTA UNIV	10,000.00
012664	15.05.17	IGIKIRO BOYS	2,000.00	012769	22.05.17	KMTC	8,000.00
012672	15.05.17	ITABUA SEC	10,000.00	012770	22.05.17	KMTC	6,000.00
012675	15.05.17	KABARA GIRLS	14,000.00	012773	22.05.17	KMTC	5,000.00
012677	15.05.17	KAHARATI SEC	7,000.00	012774	22.05.17	LAIKIPIA UNIV	10,000.00
012686	15.05.17	KANGEMA SCH	5,000.00	012781	22.05.17	MARACUA ECDE	10,000.00
012693	15.05.17	KAREN TECH	5,000.00	012786	22.05.17	MASENO UNIV	4,000.00
012694	15.05.17	KARIAINI SEC	3,000.00	012787	22.05.17	MASINDE MULIRO UNIV	5,000.00
012692	15.05.17	KATIBEL SEC	3,000.00	012792	22.05.17	MOI UNIV	5,000.00
012610	15.05.17	KIARITHAINI SEC	5,000.00	012795	22.05.17	EMBU UNIV	5,000.00
012617	15.05.17	KARIMA BOYS	10,000.00	012798	22.05.17	UNIV OF NAIROBI	6,000.00
012622	15.05.17	KIRWARA BOYS	10,000.00	012801	22.05.17	MT KENYA UNIV	5,000.00
012624	15.05.17	KITURO HIGH	3,000.00	012803	22.05.17	MT KENYA UNIV	5,000.00
012626	15.05.17	LIMURU GIRLS	7,000.00	012804	22.05.17	MT KENYA UNIV	5,000.00
012628	15.05.17	MAGONDO COMPLEX	10,000.00	012807	22.05.17	MT KENYA UNIV	10,000.00
012642	22.05.17	MICHORE SEC	4,000.00	012808	22.05.17	MT KENYA UNIV	4,000.00
012645	22.05.17	MOI GIRLS	4,000.00	012822	22.05.17	ST LUZ TTC	8,000.00
012646	22.05.17	MOI FORCES	10,000.00	012834	22.05.17	UNIV OF ELDORET	10,000.00
012647	22.05.17	MOI GIRLS	4,000.00	012835	22.05.17	UNIV OF ELDORET	10,000.00
012648	22.05.17	MOI HIGH	4,000.00	012845	22.05.17	VISION INSTITUTE	10,000.00
012649	22.05.17	MORO SEC	5,000.00	012853	26.05.17	OLL NURSING	7,000.00
012653	22.05.17	MUKANGU SEC	3,000.00	012854	26.05.17	KIBABII UNIV	7,000.00
012659	22.05.17	MURIRANJAS REHAB	10,000.00	012865	29.05.17	KACUMU TTC	5,000.00
012661	22.05.17	MUTHIGA GIRLS	10,000.00	012866	29.05.17	MWANGAZA SEC	8,000.00
012676	22.05.17	NJEGA BOYS	5,000.00	012867	29.05.17	MATIRI GIRLS	10,000.00
012678	22.05.17	NJIIRI SCH	12,000.00	012873	05.06.17	AMBOSELI INST	24,000.00
012680	22.05.17	NKUBU HIGH	5,000.00	012874	05.06.17	BETH MUGO HIGH	10,000.00
012681	22.05.17	NKUENE GIRLS	4,000.00	012878	08.06.17	THIKA IT	6,000.00
012682	22.05.17	NYANDARUA HIGH	10,000.00	012879	08.06.17	GITITU SEC	3,000.00
012685	22.05.17	NYERI HIGH	3,000.00	012880	08.06.17	PS LANDS	8,000.00
012686	22.05.17	OSSEN SEC	3,000.00	012881	08.06.17	GITITU SEC	5,000.00
012691	22.05.17	REV MUHORO SEC	15,000.00	012882	08.06.17	NAKURU BOYS	10,000.00
012695	22.05.17	SENGANI GIRLS	4,000.00	012888	08.06.17	CHINGA GIRLS	3,000.00
012697	22.05.17	ST ALBERT SEC	5,000.00	012889	08.06.17	KARAKWA SEC	5,000.00
012718	22.05.17	WEITHAGA BOYS	20,000.00	012891	08.06.17	BY GRACE SEC	5,000.00
012719	22.05.17	WEITHAGA BOYS	10,000.00	012892	08.06.17	MURANGA UNIV	5,000.00
012723	22.05.17	MT KENYA UNIV	5,000.00	012895	08.06.17	GATITU SEC	4,000.00
012732	22.05.17	BRIDGE SCH	5,000.00	012898	08.06.17	CHINGA GIRLS	5,000.00
012737	22.05.17	CO-OP UNIV	20,000.00	012899	08.06.17	KEN HILLA	4,000.00
			6,838,946.00				7,201,946.00

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHK NO	DATE	PAYEE	AMOUNT	CHK NO	DATE	PAYEE	AMOUNT
		BALANCE B/F	8,967,946.00			BAL B/F	6,584,946.00
013033	13.06.17	UNIV OF ELDORET	10,000.00	013119	13.06.17	GITITU SEC	16,000.00
013034	13.06.17	UNIV OF ELDORET	10,000.00	013121	13.06.17	GITITU SEC	5,000.00
013035	13.06.17	UNIV OF NAIROBI	8,000.00	013122	13.06.17	GITUTRU SEC	11,000.00
013037	13.06.17	UNIV OF ELDORET	10,000.00	013123	13.06.17	GIATUTU SEC	5,000.00
013040	13.06.17	UTALII COLL	5,000.00	013124	13.06.17	GITWEKU SEC	15,000.00
013041	13.06.17	UTALII COLL	5,000.00	013125	13.06.17	HIGH LEVEL SEC	10,000.00
013042	13.06.17	UZURI INST	9,000.00	013126	13.06.17	HURONI SEC	130,000.00
013043	13.06.17	ZETECH COLL	5,000.00	013128	13.06.17	ICHAGAKI MIXED	55,000.00
013044	13.06.17	KARATINA UNIV	8,000.00	013129	13.06.17	IGIKIRO BOYS	8,000.00
013045	13.06.17	MUGOIRI GIRLS	19,000.00	013130	13.06.17	IGIKIRO MIXED	13,000.00
013048	13.06.17	MURANGA ELITE	10,000.00	013133	13.06.17	ITAAGA SEC	25,000.00
013051	13.06.17	MUTHITHI SEC	28,000.00	013134	13.06.17	SALVATION ARMY	5,000.00
013052	13.06.17	MWANAWIKIO SEC	4,000.00	013135	13.06.17	KABARE GIRLS	10,000.00
013053	13.06.17	MWANGAZA SEC	15,000.00	013136	13.06.17	KABATI SEC	8,000.00
013054	13.06.17	MWARANO SEC	10,000.00	013138	13.06.17	KAHARATI SEC	17,000.00
013055	13.06.17	NANYUKI BOYS	10,000.00	013139	13.06.17	KAHARO GIRLS	4,000.00
013056	13.06.17	NAROMORU GIRLS	5,000.00	013140	13.06.17	KAMAHUHA SEC	34,000.00
013057	13.06.17	NEW PENIEL CNTR	20,000.00	013141	13.06.17	KAMBITI SEC	15,000.00
013058	13.06.17	NGARARIA GIRLS	14,000.00	013143	13.06.17	KAMUTHAKA SCH	8,000.00
013060	13.06.17	NGARARIA GIRLS	5,000.00	013144	13.06.17	KANDARA SEC	5,000.00
013062	13.06.17	NGINDA MIXED	25,000.00	013145	13.06.17	KANGEMA HIGH	10,000.00
013063	13.06.17	NJUMBI BOYS	15,000.00	013150	13.06.17	IGIKIRO BOYS	5,000.00
013064	13.06.17	NYANGWA HIGH	10,000.00	013151	13.06.17	KANGANGU SEC	4,000.00
013065	13.06.17	PCEA NYATI	5,000.00	013152	13.06.17	GITITU SEC	8,000.00
013066	13.06.17	PERCY DAVIES	4,000.00	013153	13.06.17	KIEUTHA GIRLS	8,000.00
013070	13.06.17	REV MUHORO	18,000.00	013154	13.06.17	KWATHIA GIRLS	5,000.00
013073	13.06.17	SALVATION ARMY	15,000.00	013155	13.06.17	KARIGUINI SEC	7,000.00
013074	13.06.17	SIKAGO BOYS	10,000.00	013156	13.06.17	KARIMA SEC	10,000.00
013076	13.06.17	ST ANGELA	5,000.00	013157	13.06.17	KARIMA GIRLS	14,000.00
013077	13.06.17	ST CHARLES	17,000.00	013158	13.06.17	KARIMA SEC	8,000.00
013080	13.06.17	ST MARTINS	20,000.00	013161	13.06.17	KAROTI SEC	5,000.00
013081	13.06.17	ST MARTINS	10,000.00	013162	13.06.17	KARUGIA SEC	3,000.00
013082	13.06.17	ST MARYS	5,000.00	013165	13.06.17	KAMBUI SCH	4,000.00
013086	13.06.17	TUENI SEC	10,000.00	013166	13.06.17	KENYOHU SEC	5,000.00
013087	13.06.17	MIDHU RAMJI	5,000.00	013172	13.06.17	KIGUMO GIRLS	15,000.00
013088	13.06.17	WAHUNDURA SEC	3,000.00	013173	13.06.17	KIGURU MIXED	5,000.00
013089	13.06.17	WAMAHIGA SEC	5,000.00	013175	13.06.17	KIRIMIRI SEC	5,000.00
013090	13.06.17	WATUHA SEC	6,000.00	013177	13.06.17	KIRUNGU SCH	5,000.00
013093	13.06.17	MAKUYU GIRLS	5,000.00	013181	13.06.17	KUIGU SEC	5,000.00
013098	13.06.17	WEITHAGA BOYS	6,000.00	013182	13.06.17	KOMOTHA SEC	5,000.00
013099	13.06.17	GITITU SEC	4,000.00	013186	13.06.17	MAKUYU BOYS	20,000.00
013101	13.06.17	AIC MOROP	7,000.00	013187	13.06.17	MAKUYU GIRLS	13,000.00
013102	13.06.17	AIMEEL PREP SHC	16,000.00	013190	13.06.17	MARAGUA SUMMIT	5,000.00
013104	13.06.17	CHANIA BOYS	8,000.00	013191	13.06.17	MARAGUA HIGH	5,000.00
013105	13.06.17	CHOGORIA GIRLS	10,000.00	013192	13.06.17	MARAGUA SEC	12,000.00
013106	13.06.17	FACING MT. KENYA	5,000.00	013193	13.06.17	MWANGAZA SEC	5,000.00
013107	13.06.17	FRIENDS SEC	5,000.00	013194	13.06.17	MBAGATHI SEC	8,000.00
013108	13.06.17	GACHARAGE SEC	5,000.00	013195	13.06.17	MIATHENE BOYS	5,000.00
013110	13.06.17	GAICHANJIRU HIGH	10,000.00	013196	13.06.17	MILANGO SEC	10,000.00
013112	13.06.17	GATANGA GIRLS	35,000.00	013197	13.06.17	MOI GIRLS	25,000.00
013116	13.06.17	GATUNYU SEC	8,000.00	013198	13.06.17	MOI HIGH	4,000.00
			8,584,946.00				9,240,946.00

REPUBLIC OF KENYA

BANK RECONCILIATION

VOTE 29 NATIONAL ASSEMBLY

MARAGUA CDF

1/C NO. 0220291/029972

As at 30TH JUNE 2016

Maranga South (Maragua)

	Sh.	Cts.	Sh.	Cts.	Sh.
Balance as per bank certificate					38,728,253.30
Less 1. Payments in Cash Book not yet recorded in bank Statement (unpresented cheques)			2,485,806.70		2,485,806.70
Receipts in bank statement not recorded in cash book					272,972.50
Add 5. Payments in bank statement not recorded in cash book					
Receipts in cash book not yet recorded in bank statement					
					36,515,419.10
	Cash book balance				

NAME:

21 JUL 2016

SIGNATURE:

CHEQUES) AS AT 30TH JUNE 2016 MARAGUA CDF

No	DATE	PAYEE	AMOUNT
6218	16/12/2014	University Of Nairobi	5,000.00
6316	18/2/2015	Egerton University	6,000.00
6362	18/2/2015	Technical University Of Kenya	6,000.00
6394	18/2/2015	Karaba Boys Sec School	4,000.00
6404	18/2/2015	Kianjugu Sec School	4,000.00
6426	18/2/2015	Nguthuru Sec School	2,000.00
6656	27/4/2015	Laikipia University	5,000.00
6680	27/4/2015	Masai Mara University	6,000.00
6694	27/4/2015	Masinde Muliro University	6,000.00
6793	27/4/2015	Kenyatta University	5,000.00
6905	27/4/2015	Kenyatta University	6,000.00
7036	27/4/2015	Moi University	6,000.00
7040	27/4/2015	Mombasa Polytechnic	8,000.00
7078	27/4/2015	Mt. Kenya University	8,000.00
7130	27/4/2015	Strathmore University	5,000.00
7152	27/4/2015	The Technical University Of Kenya	6,000.00
7188	27/4/2015	University Of Nairobi	10,000.00
7489	29/7/2015	Chinga Boys High School	4,000.00
7495	29/7/2015	Gathungururu Sec Schiol	4,000.00
7526	29/7/2015	Kiamutugu High School	4,000.00
7566	29/7/2015	St George Girls Sec School	4,000.00
7587	29/7/2015	Embu College	5,000.00
7599	29/7/2015	Jodan College of Technology	5,000.00
7607	29/7/2015	Kenyatta University	5,000.00
7613	29/7/2015	Kenyatta University	5,000.00
7652	29/7/2015	Thika Technical Training Institute	5,000.00
7655	29/7/2015	Thika technical training Institute	5,000.00
7659	29/7/2015	University of Nairobi	5,000.00
7722	24/8/2015	Gathugu Sec School	2,000.00
7813	24/8/2015	Egerton University	5,000.00
7823	24/8/2015	Expert Business College	5,000.00
7825	24/8/2015	Ezekiel Special School	5,000.00
9629	24/8/2015	KU	10,000.00
7877	24/8/2015	KCA University	4,000.00
7884	24/8/2015	Kenya Institute of Highways & Building Technology	5,000.00
8178	24/8/2015	The Technical University of Kenya	5,000.00
8190	24/8/2015	Thika primary school for the visually impaired	2,000.00
8245	24/8/2015	Mbooni Girls Sec School	4,000.00
8269	24/8/2015	Muririchua Secondary School	3,000.00
8283	24/8/2015	Ndovoini Small Home Primary	3,000.00
8344	14/10/2015	Kenyatta University	6,000.00
8363	14/10/2015	Kangaru High School	4,000.00

8371	14/10/2015	Maranjau Sec School	2,000.00
8392	14/10/2015	Tito sec. School	5,000.00
8396	14/10/2015	Egerton University	5,000.00
8428	24/8/2015	Starehe boys centre	10,000.00
8643	11/3/2016	Kariguini Sec School	3,000.00
8665	4/4/2016	Alliance High School	5,000.00
8671	4/4/2016	Buruburu Girls Sec School	5,000.00
8674	4/4/2016	Carigla Senior School	3,000.00
8678	4/4/2016	Chogoria Boys High School	5,000.00
8685	4/4/2016	Don Bosco Training Centre	3,000.00
8705	4/4/2016	Githurai Sec School	30,000.00
8706	4/4/2016	Gititu Girls Sec School	57,000.00
8728	4/4/2016	Kabaka Sec School	5,000.00
8742	4/4/2016	Kahuro secondary school	3,000.00
8743	4/4/2016	Kakamega Boys High School	5,000.00
9611	22/4/2016	Karima Girls High School	5,000.00
8763	4/4/2016	Karunga Girls High School	5,000.00
8781	4/4/2016	Kianguthu Boys High School	4,000.00
8791	4/4/2016	Kieni girls sec. school	5,000.00
8803	4/4/2016	Kirimara High Sch	10,000.00
8806	4/4/2016	Kiriti Sec. School	5,000.00
8812	4/4/2016	Kitonguni Sec School	5,000.00
8817	4/4/2016	Komothai Girls Technical High School	5,000.00
8832	4/4/2016	Makuyu Boys Sec School	43,000.00
8843	4/4/2016	Mary Leaky Girls Sec School	5,000.00
8844	4/4/2016	Masinga Boys High School	5,000.00
8847	4/4/2016	Mbiri Special Unit	5,000.00
8852	4/4/2016	Michore Sec School	3,000.00
8856	4/4/2016	Mirira Sec School	4,000.00
8865	4/4/2016	Muhoho High School	5,000.00
8871	4/4/2016	Murang'a Adult Education Centre	4,000.00
8883	4/4/2016	Mwangaza Sec School	142,000.00
8884	4/4/2016	Mwea Boys High School	5,000.00
8887	4/4/2016	Nairobi Girls High School	5,000.00
8894	4/4/2016	Ndovoini Primary School	3,000.00
8897	4/4/2016	Nembu Sec School	5,000.00
8901	4/4/2016	Maasai Mara University	8,000.00
8902	4/4/2016	Maasai Mara University	8,000.00
8904	4/4/2016	Machakos University	8,000.00
8905	4/4/2016	Machakos University	8,000.00
8919	4/4/2016	Maragua ECD teachers college	6,000.00
8924	4/4/2016	Maragua ECD teachers college	5,000.00
8928	4/4/2016	Maragua ECD teachers college	6,000.00
8929	4/4/2016	Maragua ECD teachers college	4,000.00
8930	4/4/2016	Maragua ECD teachers college	7,000.00

8932	4/4/2016	Maragua ECD teachers college	9,000.00
8935	4/4/2016	Maseno University	6,000.00
8936	4/4/2016	Maseno University	5,000.00
8938	4/4/2016	Maseno University	8,000.00
8942	4/4/2016	Maseno University	8,000.00
8943	4/4/2016	Maseno University	8,000.00
8944	4/4/2016	Maseno University	8,000.00
8945	4/4/2016	Maseno University	6,000.00
8948	4/4/2016	Masinde Moliro University	8,000.00
8950	4/4/2016	Masinde Muliro University	8,000.00
8952	4/4/2016	Masinde Muliro University	5,000.00
8956	4/4/2016	Masinde Muliro University	8,000.00
8962	4/4/2016	Meru University	8,000.00
8964	4/4/2016	Meru University	8,000.00
8965	4/4/2016	Meru University	8,000.00
8967	4/4/2016	Meru University	8,000.00
8969	4/4/2016	Meru University	8,000.00
8971	4/4/2016	Meru University College	8,000.00
8973	4/4/2016	Meru University of Science & Technology	8,000.00
8984	4/4/2016	Moi University	8,000.00
8985	4/4/2016	Moi University	5,000.00
8986	4/4/2016	Moi University	5,000.00
8996	4/4/2016	Moi University	8,000.00
8997	4/4/2016	Moi University	6,000.00
8998	4/4/2016	Moi University	8,000.00
9001	4/4/2016	Moi University	5,000.00
9003	4/4/2016	Mombasa University	8,000.00
9006	4/4/2016	Mt. Kenya University	5,000.00
9009	4/4/2016	Mt. Kenya University	8,000.00
9013	4/4/2016	Mt. Kenya University	6,000.00
9025	4/4/2016	Mt. Kenya University	8,000.00
9029	4/4/2016	Mt. Kenya University	8,000.00
9045	4/4/2016	Mt. Kenya University	8,000.00
9047	4/4/2016	MultiMedia University	10,000.00
9048	4/4/2016	MultiMedia University	5,000.00
9050	4/4/2016	Murang'a University College	8,000.00
9051	4/4/2016	Murang'a south ECDE Teachers College	5,000.00
9052	4/4/2016	Murang'a South ECDE Teachers College	8,000.00
9057	4/4/2016	Muranga University College	8,000.00
9062	4/4/2016	Murang'a University College	8,000.00
9063	4/4/2016	Murang'a University College	8,000.00
9075	4/4/2016	Nairobi Institute of Business Studies	8,000.00
9087	4/4/2016	Nairobi Institute Of Technology	8,000.00
9088	4/4/2016	Nairobi Technical Training College	6,000.00
9093	4/4/2016	Narok University College	8,000.00

9098	4/4/2016	Outspan Medical College	8,000.00
9099	4/4/2016	Pettanns Institute of Business Studies	8,000.00
9103	4/4/2016	PS Livestock	6,000.00
9104	4/4/2016	Pwani University	6,000.00
9107	4/4/2016	Pwani University College	5,000.00
9110	4/4/2016	Rongo University	5,000.00
9111	4/4/2016	Rongo University	8,000.00
9112	4/4/2016	Rongo University	8,000.00
9126	4/4/2016	St. Johns Teachers' Training College, Kilimambogo	6,000.00
9143	4/4/2016	Technical University of Mombasa	5,000.00
9148	4/4/2016	The Technical University of Kenya	5,000.00
9154	4/4/2016	The Technical University of Mombasa	8,000.00
9159	4/4/2016	Thika Institute of Business Studies	8,000.00
9162	4/4/2016	Thika School of Medical & Health Sciences	8,000.00
9188	4/4/2016	University of Eldoret	8,000.00
9192	4/4/2016	University of Eldoret	5,000.00
9193	4/4/2016	University of Eldoret	8,000.00
9196	4/4/2016	University of Kabianga	8,000.00
9200	4/4/2016	University of Nairobi	8,000.00
9205	4/4/2016	Njoguini Sec School	8,000.00
9216	4/4/2016	PCEA Kambui Special Sch for the Blind	10,000.00
9218	4/4/2016	PCEA Parish Komothai Home for Challenged	10,000.00
9222	4/4/2016	Progressive High School	10,000.00
9252	4/4/2016	St. Michael Girls High School	4,000.00
9254	4/4/2016	St. Paul Boys High School Gathukiini	5,000.00
9266	4/4/2016	Thika Girls High School	5,000.00
9273	4/4/2016	Waroro Jet High School	5,000.00
9274	4/4/2016	Watuha Sec School	2,000.00
9279	4/4/2016	University of Nairobi	8,000.00
9282	4/4/2016	University of Nairobi	8,000.00
9284	4/4/2016	University of Nairobi	8,000.00
9288	4/4/2016	University of Nairobi	8,000.00
9290	4/4/2016	University of Nairobi	9,000.00
9292	4/4/2016	University of Nairobi	8,000.00
9295	4/4/2016	Vera Beauty College	6,000.00
9297	4/4/2016	Viat College	8,000.00
9298	4/4/2016	Vision Institute of Professionals	8,000.00
9304	4/4/2016	Kenyatta University	8,000.00
9305	4/4/2016	Kenyatta University	8,000.00
9306	4/4/2016	Kenyatta University	8,000.00
9311	4/4/2016	Kenyatta University	8,000.00
9312	4/4/2016	Kenyatta University	10,000.00
9313	4/4/2016	Kenyatta University	8,000.00
9314	4/4/2016	Kenyatta University	10,000.00
9315	4/4/2016	Kenyatta University	5,000.00

9316	4/4/2016	Kenyatta University	8,000.00
9317	4/4/2016	Kenyatta University	6,000.00
9319	4/4/2016	Kenyatta University	5,000.00
9321	4/4/2016	Kenyatta University	8,000.00
9332	4/4/2016	Kife School Of Business Studies	8,000.00
9336	4/4/2016	Kirinyaga University	8,000.00
9343	4/4/2016	Kiriri Women university Of Science and technology	8,000.00
9344	4/4/2016	Kisii niversity	8,000.00
9345	4/4/2016	Kisii niversity	8,000.00
9347	4/4/2016	Kisii University	8,000.00
9349	4/4/2016	Kisii University	6,000.00
9351	4/4/2016	Kisii University	8,000.00
9352	4/4/2016	Kisii University	8,000.00
9360	4/4/2016	KMTC	8,000.00
9363	4/4/2016	KMTC	8,000.00
9364	4/4/2016	KMTC	8,000.00
9366	4/4/2016	KMTC	8,000.00
9368	4/4/2016	KMTC	5,000.00
9374	4/4/2016	KMTC	8,000.00
9382	4/4/2016	KMTC	8,000.00
9385	4/4/2016	Laikipia University	8,000.00
9386	4/4/2016	Laikipia University	8,000.00
9387	4/4/2016	Laikipia University	6,000.00
9388	4/4/2016	Laikipia University	8,000.00
9390	4/4/2016	Laikipia University	8,000.00
9392	4/4/2016	Laikipia University	5,000.00
9393	4/4/2016	Laikipia University	8,000.00
9401	4/4/2016	Africa Nazarene University	8,000.00
9410	4/4/2016	Christian Industrial Training College	5,000.00
9416	4/4/2016	Chuka University	6,000.00
9424	4/4/2016	Chuka University	6,000.00
9432	4/4/2016	Dedan Kimathi University	8,000.00
9441	4/4/2016	Don Bosco Training Centre	8,000.00
9445	4/4/2016	Egerton University	5,000.00
9446	4/4/2016	Egerton University	8,000.00
9449	4/4/2016	Egerton University	6,000.00
9450	4/4/2016	Egerton University	8,000.00
9456	4/4/2016	Embu Dicece	8,000.00
9459	4/4/2016	Embu University College	5,000.00
9460	4/4/2016	Embu University College	5,000.00
9465	4/4/2016	Global Visioners CBO	8,000.00
9469	4/4/2016	Jaramogi Oginga Odinga University of Science & Techno	8,000.00
9470	4/4/2016	JKUAT	8,000.00
9473	4/4/2016	JKUAT	8,000.00
9476	4/4/2016	JKUAT	8,000.00

9478	4/4/2016	JKUAT	5,000.00
9483	4/4/2016	JKUAT	5,000.00
9484	4/4/2016	JKUAT	8,000.00
9486	4/4/2016	JKUAT	5,000.00
9488	4/4/2016	JKUAT	5,000.00
9497	4/4/2016	JKUAT	6,000.00
9500	4/4/2016	Jodan college of Science & Technology	8,000.00
9502	4/4/2016	Jodan college of Science & Technology	8,000.00
9504	4/4/2016	Kagumo Teachers Training College	5,000.00
9517	4/4/2016	Karatina University	8,000.00
9521	4/4/2016	Karatina university	8,000.00
9522	4/4/2016	Karatina University	5,000.00
9526	4/4/2016	Karatina University	10,000.00
9528	4/4/2016	Karatina University	10,000.00
9531	4/4/2016	Karatina University	5,000.00
9532	4/4/2016	Karatina University	5,000.00
9533	4/4/2016	Karatina university	8,000.00
9534	4/4/2016	Karatina Universiy	8,000.00
9538	4/4/2016	KASNEB	8,000.00
9544	4/4/2016	KCA University	6,000.00
9545	4/4/2016	KCA University	5,000.00
9549	4/4/2016	Kenya Institute of Highways and Building Technology	8,000.00
9551	4/4/2016	Kenya Institute of Management	8,000.00
9562	4/4/2016	Kenya Universal College of Education	8,000.00
9563	4/4/2016	Kenya Universal College of Education	8,000.00
9568	4/4/2016	Kenyatta University	5,000.00
9569	4/4/2016	Kenyatta University	8,000.00
9570	4/4/2016	Kenyatta University	8,000.00
9571	4/4/2016	Kenyatta University	7,000.00
9572	4/4/2016	Kenyatta University	8,000.00
9575	4/4/2016	Kenyatta University	5,000.00
9576	4/4/2016	Kenyatta University	5,000.00
9577	4/4/2016	Kenyatta University	8,000.00
9586	4/4/2016	Kenyatta University	5,000.00
9592	4/4/2016	Kenyatta University	10,000.00
9595	4/4/2016	Kenyatta University	6,000.00
9596	4/4/2016	Kenyatta University	8,000.00
9598	4/4/2016	Kenyatta University	7,000.00
9605	4/4/2016	Laura Vicuna Training Centre	9,000.00
9606	4/4/2016	CUEA	8,000.00
9607	4/4/2016	Kenya Universal College of Education	5,000.00
8661	1/4/2016	Kamuiru water	400,000.00
9642		Murata sacco	107,446.00
9643		NHIF	4,150.00
9644		NSSF	2,400.00

9645		KRA	8,809.00
<u>8633</u>	<u>10/2/2016</u>	<u>KRA (Under statement on bank clearance)</u>	<u>0.90</u>
<u>8635</u>	<u>10/2/2016</u>	<u>KRA (Under statement on bank clearance)</u>	<u>0.80</u>
			2,485,806.70

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK - MARAGUA CDF

DETAILS	AMOUNT
	Sh.
April Charges	850.00
May charges	3,800.00
June charges	2,900.00
July charges	3,075.00
August charges	15,600.00
September charges	2,575.00
October Charges	2,750.00
November charges	2,575.00
December Charges	4,425.00
January 2013 charges	5,375.00
February charges	2,900.00
March Charges	2,400.00
April Charges	775.00
cheque 4178	10,000.00
May charges	425.00
June charges	725.00
July charges	150.00
August charges	110.00
September charges	18,067.50
October Charges	3,767.50
November charges	770.00
December Charges	1,540.00
January 2014 charges	550.00
February charges	275.00
March Charges	385.00
April Charges	3,657.50
May charges	13,860.00
June charges	4,015.00
July charges	22,630.00
August charges	1,980.00
September charges	2,035.00

