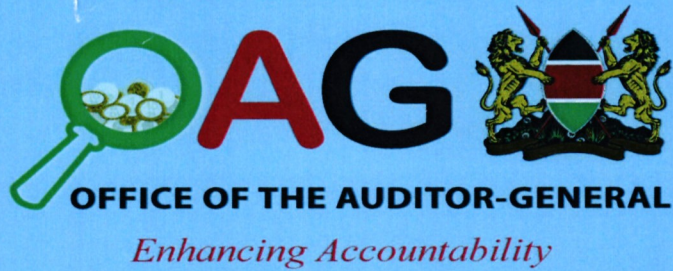


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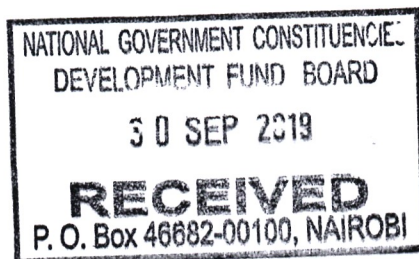
OF

THE AUDITOR-GENERAL

| | |
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|  THE NATIONAL ASSEMBLY PAPER ON ID | |
| DATE: 09 NOV 2021 | DAY: Tue |
| TABLED BY: | Majority Whip Hon. Wanjau |
| CLERK-AT THE TABLE: | B. Inzoki |

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

**FOR THE YEAR ENDED
30 JUNE, 2019**

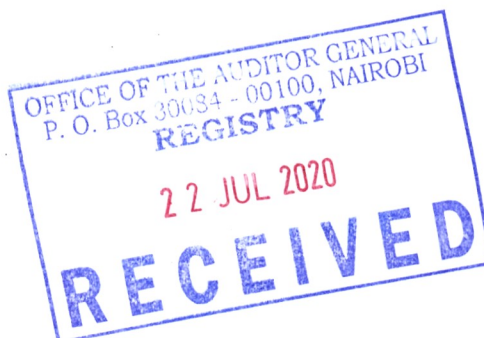


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
MAVOKO CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|------------------|
| . | | |
| 1. | Fund Account Manager | Alex .M. Kioko |
| 2. | Sub-County Accountant | Jackson Ndungo |
| 3. | Chairman NG-CDFC | Michael K. Mulei |

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF Mavoko Constituency Headquarters

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

(f) NG-CDF Mavoko Constituency Contacts

Telephone:

E-mail: cdfmavoko@ngcdf.go.ke

Website: www.ngcdfmavoko.go.ke

(g) NG-CDF Mavoko Constituency Bankers

Equity Bank Ltd

EPZ Athi River Branch

A/C 1490262115144

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO - 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square - 00200

Nairobi, Kenya

II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

Annual Constituency Allocation

We are pleased to present the unaudited financial statements for Mavoko Constituency for the financial year ended 30th June 2019. During the year, the Constituency was allocated a total of Kshs 109,040,875.52 which was the normal allocation for the Financial Year 2018/2019.

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

Sector Prioritization

During the financial year under review, a total of Kshs 54,200,000 was allocated as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries.

Funds allocated towards other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency related to an allocation of Kshs 41,560,847.

Kshs. 3,466,349.37 was allocated to purchase of assets i.e. office furniture and fittings whereas administration i.e. compensation of employees and use of goods received a total of Kshs; 3,517,625 and Kshs 6,296,054 respectively.

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

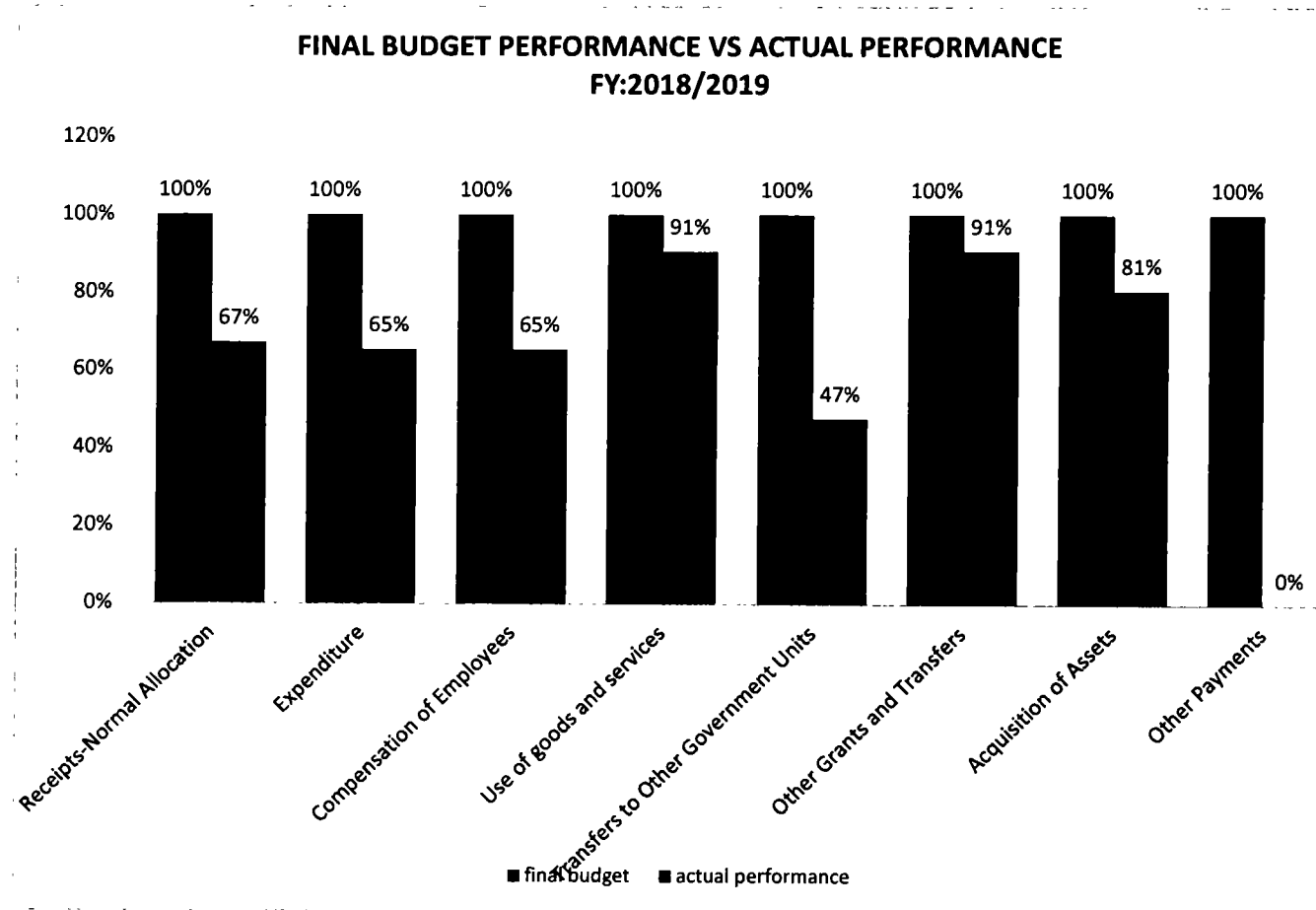
The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary schools and proceeded to college thanks to NGCDF bursary scheme.

During the current year 865 students in tertiary institutions benefited with bursary total Kshs 9,935,000. The secondary and polytechnics students were 2,166 received Kshs 12,791,188 worth of cheques.

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
MÁVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

In summary the budget performance against actual amounts for current year based on economic classification and programmes for Mavoko NGCDF is as depicted here below



Achievements and Major Undertakings

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

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

Below is an office for administration police at Kyumbi Police Post.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**



Other projects undertaken during the year include the ongoing classrooms constructions at Mavoko Primary School and Ngwata Primary schools just to mention but a few.

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

PROJECT: DEMOLITION AND CONSTRUCTION OF 1NO. CLASSROOM BLOCK AT MAVOKO PRIMARY SCHOOL.

CONTRACTOR: SAWAKA LIMITED

APPROVED CONTRACT VALUE: 1,496,000.20

Status

1. The project is hundred percent complete.
2. The fixtures had been installed and the finishing's has been done. I.e. the doors, windows, railings and electric conduits and finishes like the plaster, floors, keying and paint.
3. The contractor had used quality and standard materials on the project and the workmanship was up to standard.
4. The roof of the class had been installed. The frame was well built and the contractor had used box profile iron sheets as per the BQ.

RECOMMENDATIONS

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

PAYMENTS CERTIFICATES ISSUED TO DATE:

| | |
|-----------|--------------|
| Cert No.1 | 1,346,400.00 |
| <hr/> | |
| TOTAL- | 1,346,400.00 |
| <hr/> | |

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

Reports and Financial Statements

For the year ended June 30, 2019

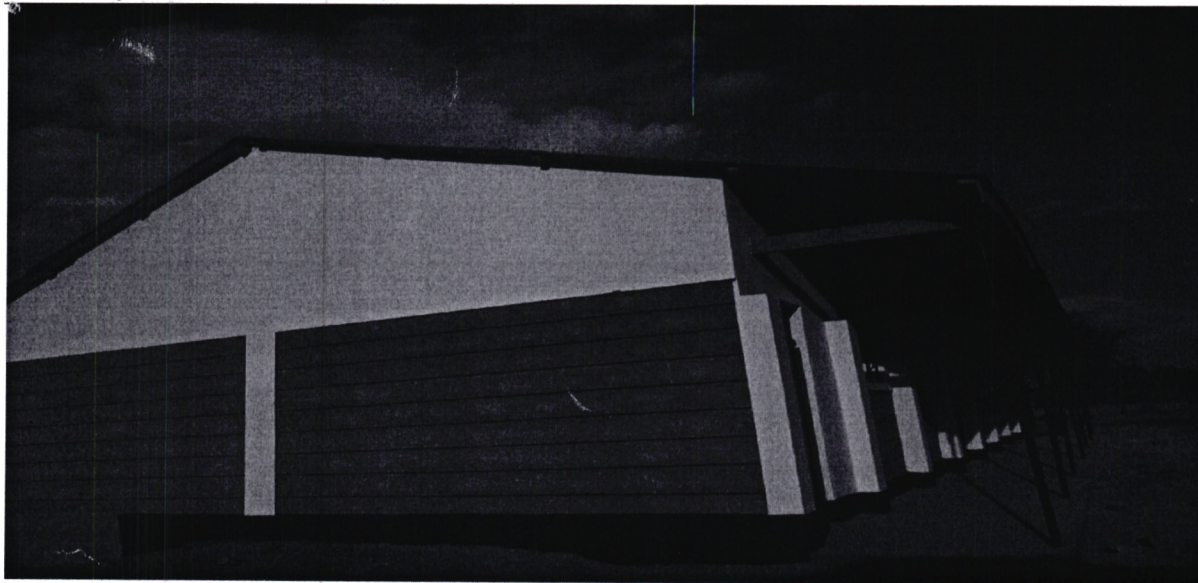


Figure 001: The front elevation of the classes

PROJECT: CONSTRUCTION OF 4NO. STOREY CLASSROOMS BLOCK AT NGWATA PRIMARY SCHOOL.

CONTRACTOR: VALLEYBROOK CAPITAL

APPROVED CONTRACT VALUE: 7,500,000.00

Status

1. The superstructure had been complete and the roofing had been done.
2. Fixtures had been installed and the finishing's has been done, that is the doors, windows, railings and electric conduits and finishes like the plaster, floors, keying and paint.
3. The contractor had used quality and standard materials on the project and the workmanship was up to standard.
4. The roof of the class had been installed .The frame was well built and the contractor had used box profile iron sheets as per the BQ.
5. The contractor had used Reinforced Concrete Slab on the first floor of the classrooms.

RECOMMENDATIONS

1. The classrooms had been constructed to standard as per the B.Qs and the quality of the materials and workmanship was up to standard. Six months from the last payment certificate the contractor should be paid the retention if no defects are observed within that period.

PAYMENTS CERTIFICATES ISSUED TO DATE

Cert No.1 6TH June 2019 -3,132,667.75

Cert No.2 16TH August 2019- 3,617,332.25 TOTAL=6,750,000

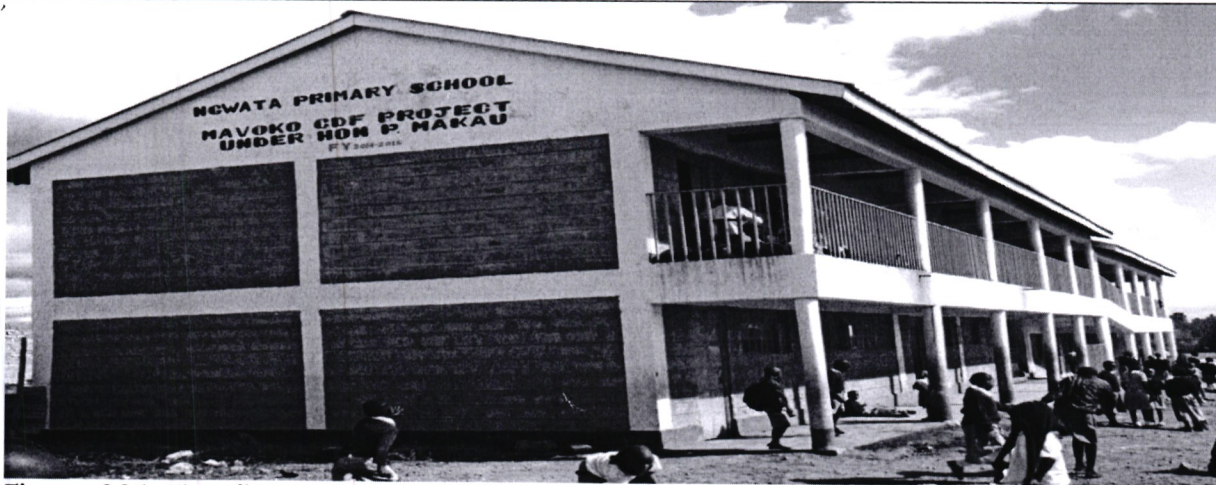


Figure 001: First floor corridor showing the installation of rails and completion.

PROJECT: CONSTRUCTION OF 2NO. CLASSROOMS AT MUTHWANI SECONDARY SCHOOL.

CONTRACTOR: HILLKEN CONTRACTORS

APPROVED CONTRACT VALUE: 2,000,000.00

Status

1. The project is hundred percent complete.
2. The fixtures had been installed and the finishing's has been done. I.e. the doors, windows, railings and electric conduits and finishes like the plaster, floors, keying and paint.
3. The contractor had used quality and standard materials on the project and the workmanship was up to standard.
4. The roof of the class had been installed. The frame was well built and the contractor had used box profile iron sheets as per the BQ.
5. The contractor had used waffles on the first floor slab of the classrooms.

RECOMMENDATIONS

2. The classrooms had been constructed to standard as per the B.Qs and the quality of the materials and workmanship was up to standard. The classes should be completed waiting for hand over.

PAYMENTS CERTIFICATES ISSUED TO DATE:

Payment for the project is ongoing

Development Planning

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

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

Challenges

We have been privileged to witness major exemplary improvements in areas where development was sluggish and poverty rampant; thanks to NGCDFC development goals but we have also experienced various challenges in project implementation and management during the FY 2018/2019. These include, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed.

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

To mitigate the above, the committee during the year 2018/2019 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees.

I wish to reiterate that without the undying cooperation and support of the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders; we would not have been able to achieve the above milestones. Moving forward, the NGCDF Committee will work smarter and strategically to perform much better and achieve excellent performance targets for the Financial Year 2019/2020.

MICHAEL KIMEU MULEI
CHAIRPERSON NGCDF COMMITTEE

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NG-CDF Mavoko Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mavoko Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Mavoko Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-Mavoko Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Mavoko Constituency financial statements were approved and signed by the Accounting Officer on 30TH September 2019.



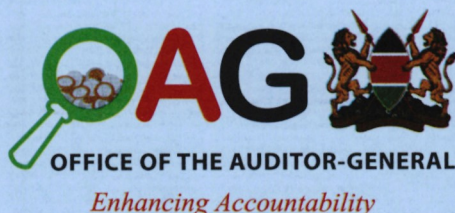
Fund Account Manager
Name: Alex. M. Kioko



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MAVOKO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NG-CDF) - Mavoko Constituency set out on pages 12 to 46, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mavoko Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unexplained Prior Year Adjustments

The statement of financial position reflects a prior year adjustment of Kshs.286,394 and as disclosed under Note 14 to the financial statements. However, no explanation has been rendered for the adjustment.

In the circumstances, the validity and accuracy of the prior adjustment of Kshs.286,394 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mavoko Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical

responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budget Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs.167,553,386 and Kshs.112,600,508 respectively resulting to an underfunding of Kshs.54,952,877 or 33% of the budget. Similarly, the Fund spent Kshs.109,493,880 against an approved budget of Kshs.167,553,386 resulting to an under-expenditure of Kshs.58,059,506 or 35% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mavoko Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Projects Implementation

The statement of receipts and payments reflects transfers to other government units and other grants and payments of Kshs.39,872,012 and Kshs.54,286,417 as disclosed under Note 6 and 7 to the financial statements respectively.

Review of the project implementation status report as of 30 June, 2019 indicated that ninety (90) projects with funding allocation of Kshs.110,285,127 were at different implementation statuses. Twenty-five (25) projects were complete and in use, thirty - four (34) were incomplete but ongoing and twenty-two (22) had not started. The following unsatisfactory issues were however noted:

1.1. Incomplete Projects

Fifty-six (56) projects with funding allocation Kshs.73,880,818 and relating to the 2018/2019 financial year were incomplete due slow tendering processes. Further,

Report of the Auditor-General on National Government Constituencies Development Fund - Mavoko Constituency for the year ended 30 June, 2019

projects funded in 2017/2018 financial year and earlier years to the tune of Kshs.9,350,000 which includes Kinanie Police Post funding allocation of Kshs.800,000 were yet to be completed as at 30 June, 2019.

Consequently, it was not possible to confirm when value for money will be realized from the incomplete projects.

1.2. Unsatisfactorily Implemented Projects

Eight (8) projects with funding allocation of Kshs.20,742,210 were sampled for verification during the month of March, 2020. The following observations made against the projects.

The floors of the classrooms were poorly done and needed repairs. The fencing of the schools were done using barbed wire and wooden posts instead of chain link and concrete posts as per the specifications.

No satisfactory explanations have been rendered for the deficiencies in project implementation.

Consequently, it was not possible to confirm when the constituents of Mavoko will realize value for money from the unsatisfactorily implemented projects valued at Kshs.20,742,210 for the year ended 30 June, 2019.

2. Failure to Provide Documents

The procurement and implementation files for five (5) projects with a value of Kshs.4,742,498 as detailed out below were not availed for audit.

| Project Beneficiary & Activity | Cost (Kshs.) | Status |
|--|------------------|-------------------------------------|
| Kalimani Primary School -Construction of no.8 door pit latrine | 1,000,288 | Completed and in use |
| Four Seasons Ltd- Supply of roofing materials to three (3) Mavoko constituency schools | 2,392,210 | Materials supplies and roofing done |
| Githunguri Jet View Primary School | 200,000 | |
| Ndovoini Secondary School | 150,000 | |
| St Paul's Primary School -Construction of eight (8) door pit latrine | 1,000,000 | Completed and in use |
| Total | 4,742,498 | |

Consequently, it was not possible to confirm if the contracts costing Kshs.4,742,498 were awarded in accordance with the law, implementation was in accordance with the specifications and public funds were effectively applied in the use of Kshs.4,742,498 towards the five (5) projects.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that

effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 October, 2021

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

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

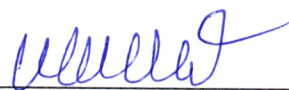
| | Note | 2018 - 2019 | 2017 - 2018 |
|-------------------------------------|------|--------------------|--------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from CDF board | 1 | 108,784,483 | 45,905,172 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 88,000 | 69,000 |
| TOTAL RECEIPTS | | 108,872,483 | 45,974,172 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 4,892,585 | 3,355,157 |
| Use of goods and services | 5 | 8,896,967 | 5,205,296 |
| Transfers to Other Government Units | 6 | 39,872,012 | 13,185,242 |
| Other grants and transfers | 7 | 54,286,417 | 26,329,679 |
| Acquisition of Assets | 8 | 2,790,800 | - |
| Other Payments | 9 | | |
| TOTAL PAYMENTS | | 110,738,781 | 48,075,374 |
| SURPLUS/DEFICIT | | (1,866,298) | (2,101,202) |

Note: The deficit of (1,866,298.00) is due to the balance brought forward of which is not part of receipts during the financial year.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 30th September 2019 and signed by:



Fund Account Manager
Name: Alex. M. Kioko

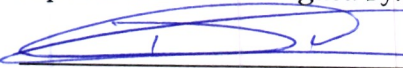



Sub-County Accountant
Name: Jackson Ndungo
ICPAK Member Number: 9078

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**MAVOKO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****V. STATEMENT OF FINANCIAL ASSETS**

| | Note | 2018 - 2019 | 2017 - 2018 |
|--|------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 3,393,021 | 3,728,025 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 3,393,021 | 3,728,025 |
| Current Receivables | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 3,393,021 | 3,728,025 |
| FINANCIAL LIABILITES | | | |
| Accounts Payable | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | 1,244,900 | - |
| Total Financial Liabilities | | 1,244,900 | - |
| NET FINANCIAL ASSETS | | <u>2,148,121</u> | <u>3,728,025</u> |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 3,728,025 | 5,829,227 |
| Surplus/Defict for the year | | (1,866,298) | (2,101,202) |
| Prior year adjustments | 14 | 286,394 | - |
| NET LIABILITIES | | <u>2,148,121</u> | <u>3,728,025</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 30th September 2019 and signed by:

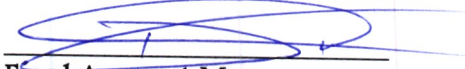

Fund Account Manager
Name: Alex. M. Kioko



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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**MAVOKO CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****VI. STATEMENT OF CASHFLOW**

| CASH FLOWS FROM OPERATING ACTIVITIES | | | 2018 - 2019 | 2017 - 2018 |
|---|-----|-----------|--------------------|--------------------|
| Receipts | | | | |
| Transfers from CDF Board | 1 | | 108,784,483 | 45,905,172 |
| Other Receipts | 3 | | 88,000 | 69,000 |
| Total Receipts | | | 108,872,483 | 45,974,172 |
| Payments | | | | |
| Compensation of Employees | 4 | | 4,892,585 | 3,355,157 |
| Use of goods and services | 5 | | 8,896,967 | 5,205,296 |
| Transfers to Other Government Units | 6 | | 39,872,012 | 13,185,242 |
| Other grants and transfers | 7 | | 54,286,417 | 26,329,679 |
| Other Payments | 9 | | - | - |
| Total Payments | | | 107,947,981 | 48,075,374 |
| Total Receipts Less Total Payments | | | 924,502 | (2,101,202) |
| Adjusted for: | | | | |
| Outstanding Imprest | 11 | - | | |
| Retention | 12A | - | | |
| Gratuity Payable | 12B | 1,244,900 | | |
| Prior Year adjustment | 14 | 286,394 | | |
| Net Adjustments | | | 1,531,294 | - |
| Net cash flow from operating activities | | | 2,455,797 | (2,101,202) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | | |
| Proceeds from Sale of Assets | 2 | | - | - |
| Acquisition of Assets | 8 | | (2,790,800) | - |
| Net cash flows from Investing Activities | | | (2,790,800) | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | (335,003) | (2,101,202) |
| Cash and cash equivalent at BEGINNING of the year | 13 | | 3,728,025 | 5,829,227 |
| Cash and cash equivalent at END of the year | | | 3,393,022 | 3,728,025 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 30th September 2019 and signed by:


Fund Account Manager
Name: Alex. M. Kioko


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

Reports and Financial Statements
For the year ended June 30, 2019

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 | 109,040,876 | 58,512,510 | 167,553,386 | 112,512,508 | 55,040,877 | 67% |
| Proceeds from Sale of Assets | | | - | | | |
| Other Receipts | | | | | | |
| TOTAL RECEIPTS | 109,040,876 | 58,512,510 | 167,553,386 | 112,600,508 | 54,952,877 | 67% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 3,517,625 | 2,075,222 | 5,592,847 | 3,647,684 | 1,945,163 | 65% |
| Use of goods and services | 6,296,054 | 3,532,937 | 9,828,991 | 8,896,967 | 932,024 | 91% |
| Transfers to Other Government Units | 54,200,000 | 29,827,384 | 84,027,384 | 39,872,012 | 44,155,372 | 47% |
| Other grants and transfers | 41,560,847 | 18,330,940 | 59,891,787 | 54,286,417 | 5,605,370 | 91% |
| Acquisition of Assets | 3,466,349 | | 3,466,349 | 2,790,800 | 675,549 | 81% |
| Other Payments | | 4,746,027 | 4,746,027 | - | 4,746,027 | 0% |
| TOTAL | 109,040,875.52 | 58,512,510.00 | 167,553,386 | 109,493,880 | 58,059,506 | 65% |

(a) For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.
(b) Below is a commentary on significant underutilization (below 90% of utilization) and any overutilization.

i. Receipts from NGCDF Board 67%

Funds not received / not disbursed within the Financial Year, Kshs 55,040,877 was disbursed on 31th July 2019.

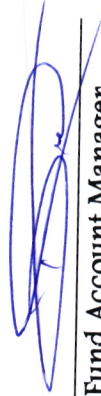
**Reports and Financial Statements
For the year ended June 30, 2019**

Total expenditure 65%

There was no overutilization during the financial year.

- i. Compensation of Employees 65%
- ii. Transfers to Other Government Units 47%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mavoko Constituency financial statements were approved on 30th September 2019 and signed by:



**Fund Account Manager
Name: Alex M. Kioko**



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

**Reports and Financial Statements
For the year ended June 30, 2019**

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | | Adjustments | Final Budget | | Actual on comparable basis | | Budget utilization difference |
|---|------------------|------|------------------|-------------------|-------------------|----------------------------|------|-------------------------------|
| | 2018/2019 | Kshs | | 2018/2019 | Kshs | 30/06/2019 | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | | |
| 1.1 Compensation of employees | 3,517,625 | | 2,075,222 | 5,592,847 | 3,647,684 | 1,945,163 | | |
| 1.2 Committee allowances | 2,000,000 | | | 2,000,000 | 2,000,000 | - | | |
| 1.3 Use of goods and services | 1,024,828 | | 532,937 | 1,557,765 | 1,557,765 | (0) | | |
| Sub-Total | 6,542,453 | | 2,608,159 | 9,150,612 | 7,205,449 | 1,945,163 | | |
| 2.0 Monitoring and evaluation | | | | | | | | |
| 2.1 Capacity building | 1,200,000 | | | 1,200,000 | 508,260 | 691,740 | | |
| 2.2 Committee allowances | 900,000 | | | 900,000 | 900,000 | - | | |
| 2.3 Use of goods and services | 1,171,226 | | | 1,171,226 | 932,141 | 239,085 | | |
| Sub-Total | 3,271,226 | | - | 3,271,226 | 2,340,401 | 930,825 | | |
| 3.0 Emergency | | | | | | | | |
| 3.1 Primary Schools | 3,513,838 | | 3,820,877 | 7,334,715 | 9,816,897 | (2,482,182) | | |
| 3.2 Secondary schools | 1,150,000 | | | 1,150,000 | 1,150,000 | - | | |
| 3.3 Tertiary institutions | 1,075,155 | | 1,317,055 | 2,392,210 | 2,392,210 | - | | |
| 3.4 Security projects | | | | | | | | |
| 3.5 others | | | 0 | 0 | | | | |
| Sub-Total | 5,738,993 | | 5,137,932 | 10,876,925 | 13,359,107 | (2,482,181) | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | | | |
|--|-------------------|------------------|--|-------------------|--|-------------------|------------------|
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Primary Schools | - | | | | | - | - |
| 4.2 Secondary Schools | 11,000,000 | 4,193,008 | | 15,193,008 | | 15,193,008 | - |
| 4.3 Tertiary Institutions | 11,260,219 | | | 11,260,219 | | 11,034,302 | 225,917 |
| 4.4 Special Schools | 5,000,000 | - | | 5,000,000 | | 5,000,000 | - |
| 4.5 Social Security | - | | | - | | - | - |
| Sub-Total | 27,260,219 | 4,193,008 | | 31,453,227 | | 31,227,310 | 225,917 |
| 5.0 Sports | | | | | | | |
| 5.1 bal b/f | | | | | | | - |
| 5.2 Sports Activities | 2,180,818 | | | 2,180,818 | | 2,000,000 | 180,818 |
| Sub-Total | 2,180,818 | - | | 2,180,818 | | 2,000,000 | 180,818 |
| 6.0 Environment | | | | | | | |
| 6.1 Balance b/f | | | | | | | - |
| 6.2 Mavoko Primary | 780,818 | | | 780,818 | | - | 780,818 |
| 6.3 Kwa Mboo Primary School | 700,000 | | | 700,000 | | | 700,000 |
| 6.4 Mitatini Primary School | 700,000 | | | 700,000 | | | 700,000 |
| Sub-Total | 2,180,818 | - | | 2,180,818 | | - | 2,180,818 |
| 7.0 Primary Schools Projects | | | | | | | |
| 7.1 Githunguri Jet View Primary | 2,600,000 | 3,500,000 | | 6,100,000 | | 4,044,628 | 2,055,372 |
| 7.2 Kwa Mangeli Primary School | 1,500,000 | 2,500,000 | | 4,000,000 | | 4,000,000 | - |
| 7.3 Daystar Mulandi Primary School | 2,000,000 | | | 2,000,000 | | | 2,000,000 |
| 7.4 Kiasa Primary School | 2,000,000 | | | 2,000,000 | | | 2,000,000 |
| 7.5 Mountain View Primary School | 1,000,000 | | | 1,000,000 | | | 1,000,000 |
| 7.6 St. Pauls Primary School | 1,000,000 | | | 1,000,000 | | | 1,000,000 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 7.7 Kasuitu Primary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| 7.8 Kanaani Primary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| 7.9 Mitatini Primary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| 7.10 Kamulu Primary School | 1,000,000 | | 1,000,000 | | 1,000,000 |
| 7.11 Ivalini Primary School | 2,000,000 | 1,500,000 | 3,500,000 | 1,500,000 | 2,000,000 |
| 7.12 Makilili Primary School | - | 1,500,000 | 1,500,000 | 1,500,000 | - |
| 7.13 Mlolongo Primary School | - | 1,000,000 | 1,000,000 | 1,000,000 | - |
| 7.14 Kyumbi Primary School | 1,000,000 | 1,000,000 | 2,000,000 | 1,000,000 | 1,000,000 |
| 7.15 St. Francis of ASIS Primary School | 1,800,000 | | 1,800,000 | | 1,800,000 |
| 7.16 Wathia Primary school | - | 2,027,384 | 2,027,384 | 2,027,384 | - |
| 7.17 Ndovoini Primary school | 2,000,000 | 1,000,000 | 3,000,000 | 1,000,000 | 2,000,000 |
| 7.18 Ngwata Primary school | 7,500,000 | | 7,500,000 | 4,000,000 | 3,500,000 |
| 7.19 Ngwata Primary school | 1,500,000 | 1,500,000 | 3,000,000 | 3,000,000 | - |
| 7.20 Ivovoani Primary School | 2,000,000 | 3,000,000 | 5,000,000 | 2,000,000 | 3,000,000 |
| 7.21 Mavoko Primary School | 7,500,000 | | 7,500,000 | 3,500,000 | 4,000,000 |
| 7.22 Ngelani Primary School | 1,000,000 | | 1,000,000 | | 1,000,000 |
| 7.23 Oloshaiki Primary School | 800,000 | | 800,000 | | 800,000 |
| 7.24 retention b/f | - | - | - | - | - |
| Sub-Total | 44,200,000 | 18,527,384 | 62,727,384 | 28,572,012 | 34,155,372 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| 8.0 Secondary Schools Projects | | | | | | |
| 8.1 Kwa Kaluya Secondary School | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - |
| 8.2 Ndovoini Secondary School | | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | - |
| 8.3 Kinane Secondary School | 3,000,000 | 1,500,000 | 4,500,000 | 1,500,000 | 3,000,000 | 3,000,000 |
| 8.4 Ngalalya Secondary School | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - |
| 8.5 Kyumbi Secondary School | | 5,800,000 | 5,800,000 | 5,800,000 | 5,800,000 | - |
| 8.6 Kanaani Secondary School | 2,000,000 | | 2,000,000 | - | 2,000,000 | 2,000,000 |
| 8.7 St. Augustine Secondary School | 1,000,000 | | 1,000,000 | | 1,000,000 | 1,000,000 |
| 8.8 Muthwani Secondary School | 2,000,000 | | 2,000,000 | | 2,000,000 | 2,000,000 |
| 8.9 Katani Secondary School | 2,000,000 | | 2,000,000 | | 2,000,000 | 2,000,000 |
| 8.6 retention b/f | | | | | | - |
| Sub-Total | 10,000,000 | 11,300,000 | 21,300,000 | 11,300,000 | 10,000,000 | |
| 9.0 Health institutions Projects | | | | | | |
| 9.1 balances b/f | | | | | | |
| 10.0 Security Projects | | | | | | |
| 10.1 Mlolongo Police Post | 300,000 | 1,000,000 | 1,300,000 | 1,000,000 | 300,000 | 300,000 |
| 10.2 Githunguri Airways Police | 300,000 | 1,000,000 | 1,300,000 | 1,000,000 | 300,000 | 300,000 |
| 10.3 Lukenya Police Post | | 1,000,000 | 1,000,000 | 1,000,000 | - | - |
| 10.4 Kinanie Police Post | | 1,000,000 | 1,000,000 | 500,000 | 500,000 | 500,000 |
| 10.5 Syokimau Police Post | 600,000 | 1,000,000 | 1,600,000 | 1,000,000 | 600,000 | 600,000 |
| 10.6 Kyumbi Police Post | 1,200,000 | 2,000,000 | 3,200,000 | 3,200,000 | - | - |
| 10.8 Athi River police Post | | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | |
|---|--------------------|-------------------|--------------------|--------------------|-------------------|
| 10.8 Lukenya police Post | 750,000 | | 750,000 | | 750,000 |
| 10.9 Kinanie police Post | 750,000 | | 750,000 | | 750,000 |
| 10.10 Githunguri Airways Police | 300,000 | | 300,000 | | 300,000 |
| 10.11 retention b/f | | | - | | - |
| Sub-Total | 4,200,000 | 9,000,000 | 13,200,000 | 7,700,000 | 5,500,000 |
| 11.0 Acquisition of assets | | | | | |
| 11.1 Motor Vehicles | | | | | |
| 11.2 Construction of Mathare NGCDF office | | | | | |
| 11.3 Purchase of furniture and equipment | 3,466,349 | | 3,466,349 | 2,790,800 | 675,549 |
| 11.4 Purchase of computers | | | | | |
| Sub-Total | 3,466,349 | | 3,466,349 | 2,790,800 | 675,549 |
| 12.0 ROADS | | | | | |
| 12.1 | | | | | |
| 13.0 Others | | | | | |
| 13.1 Strategic Plan | | 3,000,000 | 3,000,000 | 2,998,801 | 1,199 |
| 13.2 Innovation Hub | | | 4,677,027 | | 4,677,027 |
| 13.3 Social hall | | | | | |
| 13.4 TIVET | | | | | |
| 13.5 Receipt from sale of tenders | | 69,000 | 69,000 | 88,000 | 157,000 |
| Sub-Total | | | 7,746,027 | 3,086,801 | 4,835,226 |
| GRAND TOTALS | 109,040,876 | 58,512,510 | 167,553,386 | 109,581,880 | 58,147,506 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MAVOKO CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NG-CDF-Mavoko Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2018-2019 | 2017 - 2018 |
|---------------------------------|----------------|--------------------|-------------------|
| | | Kshs | Kshs |
| Normal Allocation | AIE NO A897000 | 54,784,483 | |
| | AIE NO B030101 | 10,000,000 | |
| | AIE NO A897002 | 12,000,000 | |
| | AIE NO B006458 | 8,000,000 | |
| | AIE NO A724481 | 11,000,000 | |
| | AIE NO B047031 | 13,000,000 | |
| | AIE NO 855933 | | 5,500,000 |
| | AIE NO 892785 | | 37,905,172 |
| | AIE NO 892785 | | 2,500,000 |
| | | | |
| | | | |
| | | | |
| Conditional grants | AIE NO... | | - |
| | | | - |
| Receipt from other Constituency | | | - |
| TOTAL | | 108,784,483 | 45,905,172 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Total | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| 3 OTHER RECEIPTS | | |
|---|------------------|--------------------|
| Description | 2018-2019 | 2017 - 2018 |
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | | |
| Sale of Tender Documents | 88,000 | 69,000 |
| Other Receipts Not Classified Elsewhere (specify) | - | - |
| TOTAL | 88,000 | 69,000 |

4. COMPENSATION OF EMPLOYEES

| Description | 2018-2019 | 2017 - 2018 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 3,351,230 | 3,124,145 |
| Basic wages of casual labour | 25,000 | |
| Personal allowances paid as part of salary | | |
| House allowance | | - |
| Transport allowance | | - |
| Leave allowance | | |
| Other personnel payments | | |
| Employer contribution to NSSF | 129,060 | |
| Gratuity-Paid | 142,395 | 231,012 |
| Gratuity-Accrued | 1,244,900 | |
| TOTAL | 4,892,585 | 3,355,157 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| Description | 2018-2019 | 2017 - 2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 9,450 | |
| Electricity | 5,000 | |
| Water & sewerage charges | 6,000 | |
| Office rent | - | |
| Communication, supplies and services | 196,000 | |
| Domestic travel and subsistence | 30,800 | 21,920 |
| Printing, advertising and information supplies & services | 134,200 | |
| Rentals of produced assets | - | |
| Training expenses | 521,000 | |
| Hospitality supplies and services | 395,000 | |
| Other committee expenses | 1,331,000 | 3,059,500 |
| Committee allowance | 1,581,740 | |
| Insurance costs | 369,140 | |
| Specialised materials and services | - | |
| Office and general supplies and services | 346,000 | 289,679 |
| Fuel , oil & lubricants | 560,674 | |
| Other operating expenses | - | 1,433,155 |
| Bank service commission and charges | - | |
| Security operations | - | |
| Routine maintenance - vehicles and other transport equipment | 343,164 | 401,042 |
| Routine maintenance- other assets | 68,998 | |
| Strategic Plan | 2,998,801 | |
| TOTAL | 8,896,967 | 5,205,296 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017 - 2018 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary schools | 28,572,012 | 8,200,000.00 |
| Transfers to Secondary schools | 11,300,000 | 4,985,242.00 |
| Transfers to Tertiary institutions | - | |
| TIVET | - | |
| TOTAL | 39,872,012 | 13,185,242 |

7. OTHER GRANTS AND OTHER PAYMENTS

| Description | 2018-2019 | 2017 - 2018 |
|-------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary -Secondary | 16,678,310 | 11,768,188 |
| Bursary -Tertiary | 9,454,000 | 9,027,600 |
| Bursary-Special schools | 5,095,000 | - |
| Mocks & CAT | - | - |
| Security | 7,700,000 | 1,000,000 |
| Sports | 2,000,000 | 868,103 |
| Environment | - | 168,103 |
| Emergency Projects | 13,359,107 | 3,497,685 |
| TOTAL | 54,286,417 | 26,329,679 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | 2018-2019 | 2017 - 2018 |
|--|------------------|-------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles | | |
| Purchase of Bicycles & Motorcycles | | |
| Overhaul of Vehicles | | |
| Purchase of office furniture and fittings | 2,790,800 | |
| Purchase of computers ,printers and other IT equipment | | |
| Purchase of photocopier | - | - |
| Purchase of other office equipments | - | - |
| Purchase of soft ware | - | - |
| Acquisition of Land | - | - |
| TOTAL | 2,790,800 | - |

9. OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|---------|-----------|-----------|
| | Kshs | Kshs |
| ICT Hub | - | - |
| Specify | | |
| Specify | | |
| | | |
| | | |
| | - | - |

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

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | Account Number | 2018-2019 | 2017 - 2018 |
|--|---------------------------------|---------------------|------------------|
| | | Kshs (30/6/2019) | Kshs (30/6/2018) |
| <i>Equity Bank, EPZ Athi River Branch - Kshs</i> | <i>A/C No.1490262115144</i> | 3,393,021 | 3,728,025 |
| | | | |
| 10B: CASH IN HAND) | | | |
| | | | |
| | | 2018-2019 | 2017 - 2018 |
| | | Kshs (30/6/2019) | Kshs (30/6/2018) |
| Location 1 | | - | - |
| Location 2 | | - | - |
| Location 3 | | - | - |
| Other receipts (specify) | | - | - |
| | | | |
| TOTAL | | - | - |

11: OUTSTANDING IMPRESTS

| <i>Name of Officer</i> | <i>Date Imprest taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance (30/6/2019)</i> |
|------------------------|---------------------------|---------------------|---------------------------|----------------------------|
| | | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| | | | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| TOTALS | | | - | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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12A: Retention

| | 2018-2019 | 2017 - 2018 |
|--------------|-----------|-------------|
| Supplier 1 | - | - |
| Supplier 2 | - | - |
| Supplier 3 | - | - |
| TOTAL | - | - |

12B: ACCRUED GRATUITY

| | 2018-2019 | 2017 - 2018 |
|------------------|------------------|------------------|
| | Kshs | Kshs |
| Gratuity-Accrued | 1,244,900 | 2,011,428 |
| TOTAL | 1,244,900 | 2,011,428 |

13 BALANCES BROUGHT FORWARD

| | 2018-2019 | 2017 - 2018 |
|---------------|------------------|------------------|
| | Kshs | Kshs |
| Bank accounts | 3,728,025 | 5,829,227 |
| Cash in hand | - | - |
| Imprest | - | - |
| TOTAL | 3,728,025 | 5,829,227 |

14. PRIOR YEAR ADJUSTMENTS

| | 2018-2019 | 2017 - 2018 |
|---------------|----------------|-------------|
| | Kshs | Kshs |
| Bank accounts | 286,394 | - |
| Cash in hand | - | - |
| Imprest | - | - |
| TOTAL | 286,394 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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| OTHER IMPORTANT DISCLOSURES | | |
|---|-------------------|--------------------|
| 15.1: PENDING ACCOUNTS PAYABLE (See Annex 1) | | |
| | 2018-2019 | 2017 - 2018 |
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| TOTAL | - | - |
| 15.2: PENDING STAFF PAYABLES (See Annex 2) | | |
| | 2018-2019 | 2017 - 2018 |
| | Kshs | Kshs |
| NGCDFC Staff | | - |
| Others (specify) | 1,244,900 | 2,011,428 |
| TOTAL | 1,244,900 | 2,011,428 |
| 15.3: UNUTILIZED FUND (See Annex 3) | | |
| | 2018-2019 | 2017 - 2018 |
| | Kshs | Kshs |
| Compensation of employees | 1,945,163 | 2,075,222 |
| Use of goods and services | 932,024 | 3,532,937 |
| Amounts due to other Government entities | 44,155,372 | 34,965,316 |
| Amounts due to other grants and other transfers | 5,605,370 | 13,193,008 |
| Acquisition of assets | 675,549 | |
| Others -ICT HUBS | 4,677,027 | 4,677,027 |
| Others -Receipt from sale of Tenders | 157,000 | 69,000 |
| TOTAL | 58,147,505 | 58,512,510 |
| 15.4: PMC account balances (See Annex 5) | | |
| | 2018-2019 | 2017-2018 |
| | Kshs | Kshs |
| PMC Balances (See Annex 5) | 5,961,541 | 6,546,622 |
| | 5,961,541 | 6,546,622 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance | | Comments |
|------------------------------|-----------|---------------------|-------------------------|---------------------|---------------------|----------------|----------|
| | | | | | 2019 | 2018 | |
| | | a | b | c | d=a-c | | |
| NGCDF Staff salary | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| Sub-Total | | | | | | | |
| NGCDFC Staff gratuity | | | | | | | |
| 1) George Muisu | J | 227,850 | 2017 March | - | 227,850.00 | 130,200 | |
| 2) Philip Munyao | H | 208,320 | 2017 March | - | 208,320.00 | 119,040 | |
| 3) Brigittah Mutwota | H | 149,730 | 2017 March | - | 149,730.00 | 85,560 | |
| 4) Rose Muiia | H | 142,395 | 2017 November | 142,395.00 | - | 59,520 | |
| 5) Patricia Musyini | H | 139,500 | 2017 November | - | 139,500.00 | 55,800 | |
| 6) Yvonne Mulei | H | 148,800 | 2017 November | - | 148,800.00 | 59,520 | |
| 7) Vincent Nzoki | H | 122,324 | 2018 March | - | 122,323.52 | 30,581 | |
| 8) Damaris Muthoka | H | 82,792 | 2018 March | - | 82,792.32 | 20,698 | |
| 9) Moses Kilonzo | H | 82,792 | 2018 March | - | 82,792.32 | 20,698 | |
| 10) Mohammed Wako | H | 82,792 | 2018 March | - | 82,792.32 | 20,698 | |
| Sub-Total | | 1,387,295 | | 142,395 | 1,244,900 | 602,315 | |
| Others (specify) | | | | | | | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| Sub-Total | | | | | | | |
| Grand Total | | 1,387,295.48 | | | 1,244,900.48 | 602,315 | |

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ANNEX 3 – UNUTILIZED FUNDS

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|---|---------------------|---------------------|-----------------|
| | | 2018/19 | 2017/18 | |
| Compensation of employees | Payment of staffs salaries | 1,945,163 | 2,075,222 | unspent balance |
| Use of goods & services-M & E | | 1,199 | 3,000,000 | unspent balance |
| Use of goods & services-Strategic Plan | Goods and services and committee expenses | 930,825 | 532,937 | unspent balance |
| Sub-Total | | 2,877,187 | 5,608,159 | |
| Amounts due to other Government entities | | | | |
| Ndovoini Secondary School | Construction of 2 classrooms | 2,000,000 | 2,500,000 | |
| Makilili Primary School | Construction of 2 classrooms | | 1,500,000 | |
| Wathia Primary School | Construction of 1 classroom | | 1,000,000 | |
| Wathia Primary School | Completion of 1 classrooms | | 527,384 | |
| Ivalini Primary School | Construction of 2 classroom | 2,000,000 | 1,500,000 | |
| Githunguri Jet View Primary | Construction of 4 classrooms | | 3,500,000 | |
| Kwa Mangeli Primary | Construction of 2 classrooms | 2,055,372 | 2,500,000 | |
| Moong Primary | Construction of 2 classrooms | | 1,000,000 | |

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| | | | | |
|------------------------------------|---|-----------|-----------|--|
| Kimongo Primary School | Construction of 3 classrooms | | 3,000,000 | Reallocated to IVOVOANI Primary vide Board letter dated NGCDF Board/mavoko /vol 2/8 dated 31 July 2019 |
| Daystar Mulandi Primary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Kiasa Primary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Mountain View Primary School | Construction of 8 door ablution block to completion | 1,000,000 | | Awaiting funds disbursement from HQ |
| St. Pauls Primary School | renovation of 3 classrooms i.e flooring,plastering,painting | 1,000,000 | | Awaiting funds disbursement from HQ |
| Kasuitu Primary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Kanaani Primary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Mitatini Primary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Kamulu Primary School | Construction of 2 classrooms to completion | 1,000,000 | | Awaiting funds disbursement from HQ |
| St. Francis of ASIS Primary School | renovation of 6 classrooms i.e flooring,plastering,painting | 1,800,000 | | Awaiting funds disbursement from HQ |
| Ngwata Primary school | construction of 4 storey classrooms to completion | 3,500,000 | - | Awaiting funds disbursement from HQ |
| Ivoivoani Primary School | construction of 4 storey classrooms to completion | 3,000,000 | | Awaiting funds disbursement from HQ |

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| | | | | |
|--------------------------------|---|-------------------|-------------------|-------------------------------------|
| Mavoko Primary School | construction of 4 storey classrooms to completion | 4,000,000 | | Awaiting funds disbursement from HQ |
| Ngelani Primary School | Construction of 8 door ablution block to completion | 1,000,000 | | Awaiting funds disbursement from HQ |
| Oloshaiki Primary School | roofing, flooring, painting, fixing doors and windows, walling of one side and rim beam for one classroom | 800,000 | | Awaiting funds disbursement from HQ |
| Kyumbi Primary School | Construction of 1 classroom | | 1,000,000 | Awaiting funds disbursement from HQ |
| Ngwata Primary School | Construction of 8 door toilet | | 1,500,000 | |
| Kyumbi Secondary School | Construction of dormitory | 1,000,000 | 5,800,000 | Awaiting funds disbursement from HQ |
| Kinanie Secondary School | Completion of administrative block phase 3 | 3,000,000 | 1,500,000 | Awaiting funds disbursement from HQ |
| Kwa Kaluya Secondary School | Construction of 1 classroom | - | 1,000,000 | |
| Ndovoini Secondary School | | - | 1,000,000 | |
| Kanaani Secondary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| St. Augustine Secondary School | Construction of 8 door ablution block to completion | 1,000,000 | | Awaiting funds disbursement from HQ |
| Muthwani Secondary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Katani Secondary School | Construction of 2 classrooms to completion | 2,000,000 | | Awaiting funds disbursement from HQ |
| Sub-Total | | 44,155,372 | 28,827,384 | |

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| | | | | | | |
|---|---------------------------------------|------------------|-------------------|--|--|---|
| Amounts due to other grants and other transfers | | | | | | |
| Bursary to tertiary and secondary schools | Sponsor bright needy students | 225,917 | 4,193,008.00 | | | Unspent Balance |
| Moong police post | Construction of administrative office | 300,000 | 1,000,000.00 | | | Unspent Balance For FY: 2017/18 |
| Lukenya Police Post | Construction of 1 studio apartment | | 1,000,000.00 | | | |
| Athi River Administrative Police | Construction of 1 studio apartment | 2,000,000 | 2,000,000.00 | | | |
| Githunguri Airways Police Post | Construction of 1 studio apartment | 300,000 | 1,000,000.00 | | | |
| Kinanie Police Post | Construction of 1 studio apartment | 500,000 | 1,000,000.00 | | | |
| Kyumbi Police Station | Construction of 1 studio apartment | | 2,000,000.00 | | | Unspent Balance For FY:2018/19 |
| Syokimau AP Post | Construction of 1 studio apartment | 600,000 | 1,000,000.00 | | | |
| Lukenya police Post | | 750,000 | | | | Resubmitted project FY:2018/19 Awaiting NGCDFB Approval.Funds at HQ |
| Kinanie police Post | | 750,000 | | | | Resubmitted project FY:2018/19 Awaiting NGCDFB Approval.Funds at HQ |
| Githunguri Airways Police | | 300,000 | | | | Resubmitted project FY:2018/19 Awaiting NGCDFB Approval.Funds at HQ |
| Emergency | | 0 | 5,137,932.00 | | | Funds at HQ |
| Environment sports | | 2,180,818 | | | | Unspent Balance 2018/19 |
| Sub-Total | | 5,605,372 | 18,330,940 | | | |

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| | | | | | |
|------------------------------|--|------------|--|------------|--|
| Acquisition of assets | | | | | |
| Office furniture & Equip. | | 675,549 | | | Unspent Balance 2018/19 |
| Sub-Total | | 675,549 | | | |
| Others (<i>specify</i>) | | | | | |
| ICT HUBS | | 4,677,027 | | 4,677,027 | Awaiting NGCDFB further communication on Reallocation |
| Receipt from sale of tenders | | 157,000 | | 69,000 | Awaiting NGCDFB Approval.Funds in Constituency Account |
| Sub-Total | | 4,834,027 | | 4,746,027 | |
| Grand Total | | 58,147,507 | | 57,512,510 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MAVOKO CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f/f (Kshs) 2017/18 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|--|--------------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Land | - | - | - | - |
| Buildings and structures | 4,000,000 | - | - | 4,000,000 |
| Transport equipment | - | - | - | - |
| Office equipment, furniture and fittings | 1,099,500 | 2,790,800 | - | 3,890,300 |
| ICT Equipment, Software and Other ICT Assets | - | - | - | - |
| Other Machinery and Equipment | - | - | - | - |
| Heritage and cultural assets | - | - | - | - |
| Intangible assets | - | - | - | - |
| Total | 5,099,500 | 2,790,800 | - | 7,890,300 |

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| PMC | Bank | Account Number | Bank Balance 2018/19 | Bank Balance 2017/18 |
|--|--------------|----------------|-------------------------|-------------------------|
| Oloshaiki Primary School | CO-OPERATIVE | 0110926595000 | | - |
| Ivovoani Primary School | CO-OPERATIVE | 01134266737300 | 103,627.50 | - |
| Ndovoini Secondary School Pmc | CO-OPERATIVE | 01134267174900 | 100,489.97 | - |
| Katani D.E.B Secondary School Pmc | CO-OPERATIVE | 01139265724402 | 9.66 | 150,909.33 |
| Ivalini D.E.B Primary School Pmc | CO-OPERATIVE | 01141265729900 | 2,432.50 | 7,432.50 |
| Athi River Sec Sch Cdf Project | CO-OPERATIVE | 01141265754800 | - | 759,350.90 |
| Kinanie Secondary School Pmc | CO-OPERATIVE | 01141265884900 | 106,800.50 | 923,460.50 |
| Daystar Mulandi Primary Pmc | CO-OPERATIVE | 01141266237500 | 3,582.50 | 3,582.50 |
| Kanaani Secondary School Pmc | CO-OPERATIVE | 01141266945900 | 1,670.00 | 51,570.00 |
| St Pauls Primary School Cdf Project | CO-OPERATIVE | 01141267832300 | 1,001,045.56 | 1,045.56 |
| Kwa Mangeli Primary School Pmc | CO-OPERATIVE | 01141267832300 | 375.40 | 387,842.10 |
| Kavomboni Deb Primary School | CO-OPERATIVE | 01141267897000 | - | 1,461.50 |
| Kaiani Primary School Pmc Cdf | CO-OPERATIVE | 01141563647500 | - | 2,027.00 |
| Mathatani Primary School Pmc Cdf | CO-OPERATIVE | 01141563695500 | - | 272.50 |
| Ndovoini Secondary School Pmc | CO-OPERATIVE | 01141563696900 | - | 151,919.50 |
| Mitatini Primary School | CO-OPERATIVE | 01141563697000 | 462.50 | - |
| Ngalalya Secondary School Pmc | CO-OPERATIVE | 01141563706300 | - | 3,512.50 |
| Ngwata Primary School | EQUITY | 1490262168409 | 845,286.25 | - |
| St. Augustine Mlolongo Secondary School | EQUITY | 1490262414198 | 9,005.00 | 10.00 |
| Kyumbi Secondary School Pmc Account | EQUITY | 1490262540051 | - | - |
| Seme Primary School Pmc Account | EQUITY | 1490262581906 | 0.00 | - |

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| | | | | |
|---------------------------------------|--------|---------------|------------|--------------|
| Kasuitu Primary School | EQUITY | 1490262824814 | 1,618.92 | - |
| Kwamboo Primary School Pmc Account | EQUITY | 1490262830151 | - | - |
| Githunguri Jet View Primary School | EQUITY | 1490262865736 | 162,995.55 | 99,390.00 |
| Ngelani Ranch Primary School | EQUITY | 1490263294859 | 745.00 | - |
| Wathia Primary School Pmc Bank | EQUITY | 1490263680233 | - | 311,920.00 |
| Mavoko Primary School | EQUITY | 1490263685984 | 2,050.00 | - |
| Mavoko Primary School Cdf Account | EQUITY | 1490263696093 | - | 457.00 |
| Mavoko Secondary School Cdf Account | EQUITY | 1490263706234 | - | 2,337.00 |
| St. Francis Os Assisi Primary School | EQUITY | 1490263815863 | 99,390.00 | 2,931,553.50 |
| Kamulu Deb Primary School Pmc Account | EQUITY | 1490263815933 | 0.20 | 418,846.40 |
| Mavoko Sports Pmc Account | EQUITY | 1490263830547 | - | - |
| Mavoko Sports Projects | EQUITY | 1490263830547 | - | 418,846.40 |
| Athi River Primary School Cdf Account | EQUITY | 1490263942284 | - | - |
| Empakasi Primary School Pmc Account | EQUITY | 1490264001282 | - | 1,400.00 |
| Kanaani Primary School Cdf Account | EQUITY | 1490264249106 | 1,345.00 | - |
| Empakasi High School Cdf Account | EQUITY | 1490264278890 | - | 510.00 |
| Kiasa Primary School Pmc Bank Account | EQUITY | 1490264436485 | 9,010.75 | 10.00 |
| Kyumbi Primary School | EQUITY | 1490264436485 | 100,968.53 | - |
| Muthwani Secondary School | EQUITY | 1490265170841 | 1,410.00 | 7,625.00 |
| Kalimani Primary School Pmc Account | EQUITY | 1490266492887 | 80,754.00 | - |
| Nthuluni Primary School Pmc Account | EQUITY | 1490266493007 | - | - |
| Mountain View Primary School | EQUITY | 1490266542192 | 340.00 | - |
| Lukenya Girls Centre Of Excellence | EQUITY | 1490266840330 | - | 975.85 |
| Katani Primary School Pmc Cdf | EQUITY | 1490267012935 | - | 3,607.00 |

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| | | | | |
|---|--------|---------------|---------------------|---------------------|
| Nzoiani Primary School Pmc Cdf Account | EQUITY | 1490268456164 | - | - |
| Muthwani Primary Schoolpmc | EQUITY | 1490268581644 | 240.00 | 2,349.37 |
| Kwa Kalusya Primary School | EQUITY | 1490268599025 | - | 59,225.00 |
| Kinanie Primary School Pmc Account | EQUITY | 1490268838895 | 1,263.00 | - |
| Ngalalya Secondary School Pmc | EQUITY | 1490271051943 | 48,853.90 | - |
| Makilili Primary School Pmc Account | EQUITY | 1490271705784 | - | - |
| Kwa-Kalusya Secondary School | EQUITY | 1490271841008 | - | 96,275.25 |
| Mathatani Secondary School | EQUITY | 1490271854580 | - | 1,263.00 |
| Samora Police Post Project Account | EQUITY | 1490273122495 | - | 771.00 |
| Mavoko NGCDF Security Pmc | EQUITY | 1490273207283 | 2,075,768.38 | - |
| Kyumbi Police Post | EQUITY | 1490278951311 | 1,200,000.00 | - |
| TOTALS | | | 5,961,540.57 | 6,801,758.16 |

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

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| | | | | | |
|--------------------------------|---|---|-----|----------|-----------|
| | the year of ksh 17,132,759 remained incomplete | | | | |
| NGCDF/NH/MAV/3/2016/2017/ (20) | Budget performance Approved total expenditure budget was ksh 115,947,227 while total expenditure was ksh 107,674,004 resulting in under expenditure of ksh 8,273,223 or approximately 7% for year ended 30 June 2017. | The under expenditure of ksh 8,273,223 was resolved in July 2017. | FAM | Resolved | 2017/2018 |
| NGCDF/NH/MAV/3/2016/2017/ (20) | | | | | |
| | | | | | |