

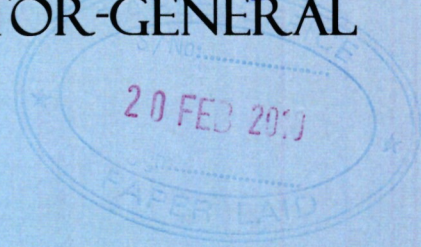
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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND-
MAVOKO CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

10 MAR 2017

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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

MAVOKO N.G CONSTITUENCY
DEVELOPMENT FUND
09/03/2017
P. O. Box 195 - 00204, ATHI RIVER
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MAVOKO CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

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CONSTITUENCY DEVELOPMENT FUND- MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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

(b) Key Management

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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of MAVOKO Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MAVOKO NGCDF Headquarters

P.O. BOX 195 -00204
MAVOKO OFFICE
ATHI RIVER, KENYA

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

Reports and Financial Statements

For the year ended June 30, 2016

(f) MAVOKO NGCDF Contacts

Telephone. (254) 0713895337
E-mail: Mavkocdf51@gmail.com

(g) MAVOKO NGCDF Bankers

1. EQUITY BANK
EPZ ATHI RIVER
P.O. BOX75104
ATHI RIVER

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

**Reports and Financial Statements
For the year ended June 30, 2016**

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Mavoko Constituency.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Projects. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations.

The NGCDFCs wish that the issues of having the projects on going for more than 2 years be minimized to zero and the NGCDF Board to reduce the rate of staff turnovers in the Constituencies i.e. FAM transfers.

Sign. 
CHAIRMAN NGCDFC

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

Reports and Financial Statements

For the year ended June 30, 2016

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 NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Mavoko NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Mavoko NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Mavoko NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Mavoko NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 30 JUNE 2016.



Fund Account Manager



Chairman

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 – MAVOKO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mavoko Constituency set out on pages 5 to 22, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standard (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.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-
Mavoko Constituency for the year ended 30 June 2016*

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Unexplained Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

Item	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balance Kshs	Variance Kshs
• Use of goods and services	6,094,054	2,107,864	3,986,190
• Committee expenses	-	3,986,190	(3,986,190)
• Acquisition of assets	-	1,304,952	(1,304,952)

The nature of the error and respective amounts of the corrections in the comparative figures have, however, not been disclosed or explained.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund–Mavoko Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year ended, and comply with International Public Sector Accounting Standard (Cash Basis) and the National Government Constituencies Development Fund Act, 2015.

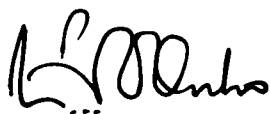
Other Matter

Budget and Budgetary Control

During the year under review, Mavoko Constituency Fund incurred expenditure totalling Kshs.92,611,680 against an approved budget of Kshs.126,662,359 or approximately 73% of the budget resulting in under expenditure of Kshs.34,050,679 as shown below:

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilization
RECEIPTS				
Transfers from CDF Board	126,662,359	124,162,359	2,500,000	98
TOTAL	126,662,359	124,162,359	2,500,000	98
PAYMENTS				
Compensation of Employees	3,681,867	3,314,515	367,352	90
Use of goods and services	6,322,140	6,156,221	165,919	97
Transfers to Other Government Units	79,850,000	52,550,000	27,300,000	66
Other grants and transfers	36,808,352	30,590,944	6,217,408	83
TOTAL	126,662,359	92,611,680	34,050,679	73

The under expenditure is an indication of funds not utilized fully and approved programs not implemented. The budget did not, therefore, fully meet the intended objectives of improving delivery of services to the residents of Mavoko Constituency.



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

Nairobi

11 December 2017

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

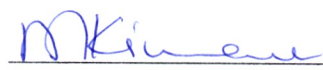
Reports and Financial Statements


For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	99,903,532.00	131,225,812
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		193,000
TOTAL RECEIPTS		99,903,532.00	131,418,812
PAYMENTS			
Compensation of employees	4	3,314,515.00	1,606,320.00
Use of goods and services	5	6,156,221.00	6,094,054.00
Transfers to Other Government Units	6	52,550,000.00	74,769,041
Other grants and other payments	7	30,590,944.00	33,773,653
Acquisition of Assets	8		1,304,952
Other Payments	9	-	-
TOTAL PAYMENTS		92,611,680.00	117,548,020
SURPLUS/DEFICIT		7,291,852.00	13,870,792

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MAVOKO NGCDF financial statements were approved on 30 JUNE 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager


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

**Reports and Financial Statements
For the year ended June 30, 2016**

V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	31,550,679	24,160,145
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprest	11	-	98,682
TOTAL FINANCIAL ASSETS		31,550,679	24,258,827
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	24,258,827	10,388,035
Surplus/Deficit for the year		7,291,852	13,870,792
Prior year adjustments		-	-
NET LIABILITIES		31,550,679	24,258,827

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MAVOKO NGCDF financial statements were approved on 30 JUNE 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager

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

**Reports and Financial Statements
For the year ended June 30, 2016**

VI. STATEMENT OF CASHFLOW

		2016 - 2015	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	99,903,532.00	131,225,812
Other Receipts	3		193,000
		99,903,532.00	131,418,812
Payments for operating expenses			
Compensation of Employees	4	3,314,515.00	1,606,320.00
Use of goods and services	5	6,156,221.00	6,094,054.00
Transfers to Other Government Units	6	52,550,000.00	74,769,041.00
Other grants and transfers	7	30,590,944.00	33,773,653.00
Other Payments	9		-
		92,611,680.00	116,243,068
Adjusted for:			
Adjustments during the year			-
Net cash flow from operating activities		7,291,852.00	15,175,744
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	1,304,952
Net cash flows from Investing Activities		-	(1,304,952)
NET INCREASE IN CASH AND CASH EQUIVALENT		7,291,852.00	13,870,792
Cash and cash equivalent at BEGINNING of the year	13	24,258,827.00	10,388,035
Cash and cash equivalent at END of the year	10.A	31,550,679.00	24,258,827

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mavoko NGCDF financial statements were approved on 30 JUNE 2016 and signed by:


Chairman NGCDF


Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND MAVOKO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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			0			
Transfers from CDF Board	102,403,532.00	24,258,827.00	126,662,359.00	124,162,359.00	2,500,000.00	98%
Proceeds from Sale of Assets	-	-	0	-	-	
Other Receipts	-	-	0	-	-	
TOTALS	102,403,532.00	24,258,827.00	126,662,359.00	124,162,359.00	2,500,000.00	98%
PAYMENTS						
Compensation of Employees	3,096,000.00	585,867.00	3,681,867.00	3,314,515.00	367,352.00	90%
Use of goods and services	5,646,230.00	675,910.00	6,322,140.00	6,156,221.00	165,919.00	97%
Transfers to Other Government Units	69,850,000.00	10,000,000.00	79,850,000.00	52,550,000.00	27,300,000.00	66%
Other grants and transfers	23,811,302.00	12,997,050.00	36,808,352.00	30,590,944.00	6,217,408.00	83%
Acquisition of Assets			-	-	-	
Other Payments				-	-	
TOTALS	102,403,532.00	24,258,827.00	126,662,359.00	92,611,680.00	34,050,679.00	

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

**Reports and Financial Statements
For the year ended June 30, 2016**

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. XXXX
 - ii. XXXX
 - iii. XXXX
 - iv. XXXX
 - v. XXXX

The MAVOKO NGCDF financial statements were approved on 30 JUNE 2016 and signed by:



Chairman NGCDF



Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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 NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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

**Reports and Financial Statements
For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT UNITS – NG-CDF AIE'S

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	AIE No. 759638		24,296,677
	AIE NO 796614		14,578,006
	AIE NO 796832		9,718,670
	AIE NO 797106		24,296,677
	AIE NO 796089		24,296,677
	AIE NO 750186		34,039,105
	AIE No. 724130	10,000,000	
	AIE No. 796336	10,000,000	
	AIE No. 820618	10,000,000	
	AIE No. 820751	21,000,000	
	AIE No. 825739	48,903,532	
TOTAL		99,903,532.00	131,225,811.55

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	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 RECEPTS

Description	2015-2016	2014 - 2015
	Kshs	Kshs
Sale of tender documents		193,000.00
Total	-	193,000.00

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,215,433.00	1,173,000.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	493,000.00	391,000.00
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
gratuity	606,082.00	
Compulsory national social security schemes		42,320.00
Compulsory national health insurance schemes		
Pension and other social security contributions		
TOTAL	3,314,515.00	1,606,320.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services		
Electricity	3,761	29,028
Water	4,323	4,587
Communication, supplies and services		198,900
Printing, advertising & information supplies & services		471,870
Training expenses	300,000	-
Hospitality supplies and services		102,178
Insurance costs		376,728
Specialized materials and services	162,870	500,000
Office and general supplies and services	205,910	99,230
Fuel ,oil & lubricants	500,430	100,000
Other operating expenses		20,680
Routine maintenance – vehicles and other transport equipment	133,632	200,463
Routine maintenance – other assets	27,385	4,200
Other committee expenses	1,903,910	-
Committee allowance	2,914,000	3,986,190
	-	
Total	6,156,221	6,094,054

6. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2015- 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	25,750,000	48,639,041
Transfers to secondary schools	26,800,000	21,730,000
Transfers to Tertiary institutions		
Transfers to Health institutions		4,400,000
TOTAL	52,550,000	74,769,041

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	7,013,264	7,349,647
Bursary -Tertiary	7,000,000	4,901,500
Bursary-Special schools		16,000
Mocks & CAT		365,040
water	2,081,323	4,999,752
Agriculture (food security)		
Electricity projects		
Security	1,000,000	9,781,339
Health	4,196,932	
Sports	1,000,000	
Environment		3,012,499
Emergency Projects: Renovation of classrooms	6,499,425	1,395,000
Education	1,800,000	1,952,876
M&E		-
		-
Total	30,590,944	33,773,653

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015- 2016	2014- 2015
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles		-
Purchase of Office furniture and fittings		754952
Acquisition of Land		550000
Total	-	1,304,952

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

9. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Specify		

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
Equity Bank, EPZ Athi River Branch	1490262115144	31,550,679	24,258,827
		-	-
		-	-
Total		31,550,679	24,258,827

10B: Cash in Hand

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Other Locations (specify)		
Total		
[Provide cash count certificates for each]		

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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

0

12: RETENTION

Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs (1/7/2015)	Kshs (1/7/2014)
Cash at bank	24,160,145	9,423,199
Imprest	98,682	964,836
Total	24,258,827.00	10,388,035

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

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management		
Middle management		
Unionisable employees		
Others (gratuity)	606.082	363,630
	606.082	363,630

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	27,354,923	6,700,000
Amounts due to other grants and other transfers (see attached list)	4,195,756	13,677,792
Others (specify)		3,670,229
	31,550,679	24,048,021

NATIONAL GOVERNMENT – MAVOKO CDF
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For the year ended June 30, 2016

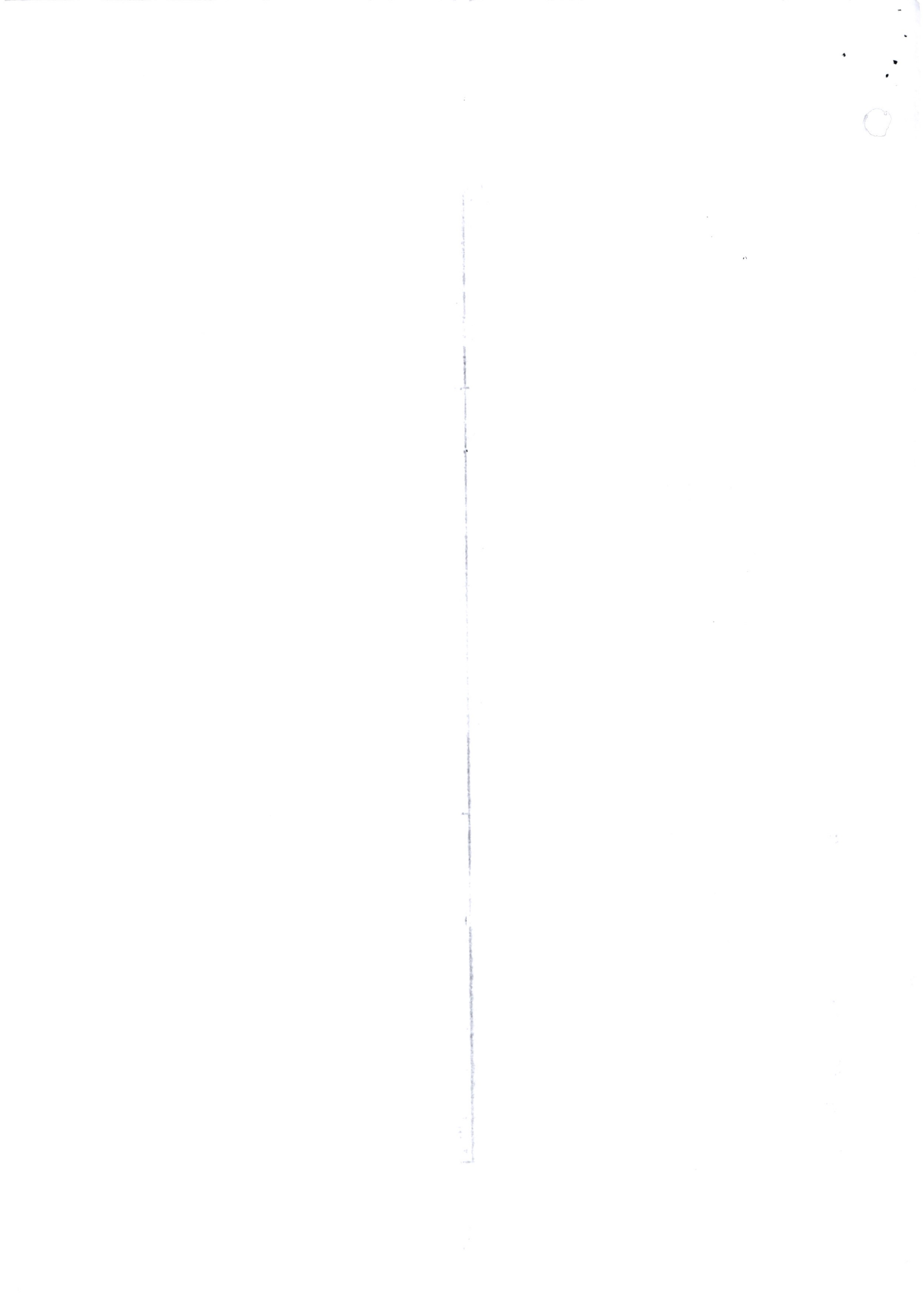
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c		d=a-c		
CDFC Staffs								
1. George Muisu		122,064	March 2014	-	97,650	97,650	24,413	To be paid at the end of 3 year contract
2. Jackline Kioli		87,188	March 2014	-	86,026	69,750	17,438	To be paid at the end of 3 year contract
3. Brigitta Mutw'ota		41,850	March 2014	-	82,026	33,480	8,370	To be paid at the end of 3 year contract
4. Phillip Wambua		87,188	March 2014	-	86,026	69,750	17,438	To be paid at the end of 3 year contract
5. Patricia Musyimi		46,500	November 2014	-	86,026	46,500		To be paid at the end of contract
6. Rose Muia		46,500	November 2014	-	86,026	46,500		To be paid at the end of contract
7. Yvonne Mulei		46,500	July 2016	-	82,302			To be paid at the end of contract
Sub-Total		431,289			606,082	363,630	67,659	

**NATIONAL GOVERNMENT – MAVOKO CDF
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For the year ended June 30, 2016 (Kshs')**

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c			
Amounts due to other Government entities								
1. Mavoko Secondary school	Completion of dormitory	1,000,000	-	-	-	-	45,000	Complete
2. Kamulu primary school	Completion of ablution	1,000,000					98,890	Complete
3. Kanaani secondary school	Purchase of lockers	600,000	-	-	-	-	36,000	Complete
4. Githunguri jet view primary	Construction of 4 classrooms	4,000,000	-	-	2,000,000	-	-	Ongoing
5. Githunguri jet view primary	Completion of 4 classrooms	1,054,923			1,054,923			Reallocation from water
6. Ngwata primary school	Construction of 4 classrooms	1,000,000	-	-	1,000,000			Reallocation from water
7. Nzoiani primary	Renovation of 3 classrooms	1,500,000			1,500,000			Reallocation from Ngalalya primary
8. Ngwata primary	Construction of 4 classrooms	2,500,000			2,500,000			Reallocation from Ngalalya primary
9. Kinanie primary school	Construction of 1 classroom	1,000,000	-	-	1,000,000		-	Ongoing
10. Muthwani primary school	Construction of 1 classroom	1,000,000			1,000,000		-	Ongoing
11. Katani DEB secondary school	Construction of dormitory	5,000,000		2,500,000	2,500,000			Ongoing
12. Katani DEB secondary school	Electricity connection	50,000			50,000			Ongoing
13. Kiasa primary school	Construction of a classroom	1,000,000	-	-	1,000,000			Ongoing
14. Kyumbi primary school	Renovation of 3 classrooms	1,200,000	-	-	1,200,000			Ongoing
15. Kyumbi secondary	Construction of a classroom	1,000,000	-	-	1,000,000			Ongoing
16. Muthwani secondary	Construction of dormitory	5,000,000			5,000,000			Ongoing
17. Muthwani secondary	Construction of laboratory	1,500,000			1,500,000			Ongoing
18. Kavomboni primary school	Construction of ablution	1,000,000	-	-	1,000,000			Ongoing
19. KMC primary	Construction of a kitchen	1,500,000		750,000	750,000			Ongoing
20. St Pauls primary	Renovation of 6 classrooms	1,800,000	-	900,000	900,000			Ongoing
21. Mavoko primary school	Construction of a classroom & ablution & desks	3,400,000		2,000,000	1,400,000			Ongoing
22. Mountain view primary	Construction of a classroom	1,000,000	-	1,000,000	1,000,000			Ongoing
Sub-Total		38,104,923		7,150,000	27,354,923			



NATIONAL GOVERNMENT – MAVOKO CDF
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For the year ended June 30, 2016 (Kshs)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Amounts due to other grants and other transfers								
23. NGCDFC Staffs					437,078			Ongoing
24. KRA VAT					73,298			Ongoing
25. Bursary					1,789,500			Ongoing
Others (specify)								
26. Emergency			-		1,895,880			Ongoing
Sub-Total					4,195,756			

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0		
Buildings and structures	0		
Transport equipment			
Office equipment, furniture and fittings	0	1,099,500.00	214,952.00
ICT equipment, software & other ICT assets	0		
Other machinery & equipment	0		7,467,300
Heritage and cultural assets			
Intangible assets			
Total	0	1,099,500.00	7,682,252.00