

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSISTANCE TRUST FUND

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR SOCIAL
PROTECTION**

THE NATIONAL ASSEMBLY PAPERS LAYED	
DATE: 13 APR 2022	DAY: WED
TABLED BY: LOM	
CLERK AT DESK: S. UZAMA	

REPUBLIC OF KENYA



**MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR SOCIAL PROTECTION**

THE NATIONAL ASSISTANCE TRUST FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

CONTENTS

KEY ENTITY INFORMATION AND MANAGEMENT.....	i
THE BOARD OF TRUSTEES.....	iii
ADVISORY COMMITTEE.....	iv
MANAGEMENT TEAM.....	v
CHAIRPERSONS' STATEMENT.....	vi
SECRETARY'S STATEMENT.....	vii
STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES.....	ix
CORPORATE GOVERNANCE STATEMENT.....	x
CORPORATE SOCIAL RESPONSIBILITY STATEMENT.....	x
REPORT OF THE BOARDS OF TRUSTEES.....	xi
STATEMENT OF BOARD'S RESPONSIBILITIES.....	xii
REPORT OF THE INDEPENDENT AUDITORS.....	xiii
STATEMENT OF FINANCIAL PERFORMANCE.....	1
STATEMENT OF FINANCIAL POSITION.....	2
STATEMENT OF CHANGES IN NET ASSETS.....	3
STATEMENT OF CASH FLOWS.....	4
STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021.....	5
NOTES TO THE FINANCIAL STATEMENTS	
GENERAL INFORMATION.....	6
STATEMENT OF COMPLIANCE & BASIS OF PREPARATION.....	6
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.....	6
REVENUES.....	7
BOARD EXPENSES/REMUNERATION OF MANAGEMENT.....	7
GENERAL EXPENSES.....	7
PROGRAMS.....	8
CASH AND CASH EQUIVALENTS.....	8
DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS.....	8
TRIAL BALANCE.....	9

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

National Assistance Trust Fund for Victims of Counter Trafficking was established by the Counter Trafficking in Persons Act No. 8 of 2010 Part V in September 2010 to assist Victims of trafficking in persons. It is a fund under the directorate of children's services which falls under state department of social protection.

The mandate of the fund is to assist victims of trafficking in persons through provision of shelter and basic needs, resettlement, reintegration, psychosocial support and legal assistance.

(b) Principal Activities

The Trust Fund activities are executed by the Secretariat upon instruction by the Board of Trustees. The main activities of the Trust Fund are:

- i. Payment of expenses arising from assistance to victims of trafficking. These are: -
 - Return to and from Kenya
 - Resettlement
 - Re-integration
 - Appropriate shelter and other basic needs
 - Psychosocial support
 - Appropriate medical assistance
 - Legal assistance and legal information
 - Any other necessary assistance that a victim may require
- ii. Payment of balance of damages awarded to victims by courts
- iii. Any other activity authorised by the Counter Trafficking in Persons Advisory Committee

Board of Trustees

The Board of Trustees who served the entity during the year/period were as follows:

- | | | | |
|----|--------------------------|---------------------------|---|
| 1. | Marcus Mutua Muluvi | - Chairman | - Appointed on 10 th Dec 2018 |
| 2. | Marygorret Mumbua Mogaka | - Chief Executive | - Appointed on 10 th Dec 2018 |
| 3. | John Loto Segelan | -Treasurer | - Appointed on 10 th Dec 2018 |
| 4. | Mabaya Masese George | -Chair Advisory Committee | - Appointed on 10 th Dec 2018 |
| 5. | Charles Mutiso | -Member | - Appointed on 10 th Dec 2018 |
| 6. | Maalim Mohamed | -Member | - Alternate to PS 10 th Dec 2018 |

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

ENTITY INFORMATION AND MANAGEMENT (Continued)

(c) Entity Headquarters

Silos Building
7th Floor
Bishop road
P.O. Box 40326- 00100
Nairobi.

(d) Entity Contacts

Telephone :(254)
E-mail:
Website:

(e) Entity Bankers

Kenya Commercial Bank
Account: 1265388717
Branch: Milimani
P.O. Box 48400-00100
Nairobi





(f) Independent Auditors

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

(g) Principal Legal Adviser



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

THE BOARD OF TRUSTEES

SN	NAME	PHOTO	QUALIFICATIONS
1	Marcus Mutua Muluvi		-35 yrs experience as Senior Military Officer -Senior Manager- Security & Administration at Equity Bank Ltd -Holds BBA in Procurement & Supply Management.
2	Charles Mutiso		-Deputy Director & Head of Asia & Pacific Div Resources Mobilization Dept- National Treasury -Holds Masters in Economic Policy management & BA in Economics from UoN
3	John Loto Segelan		-Has worked as Head of Operations – KCB South Sudan and Held other senior Positions at KCB -Holds MBA from ESAMI –Maastricht Business School & B.Economics –St Lawrence University Canton- Newyork
4	Mabaya George Masese		-The chair Advisory Committee -Pursuing Master of Management & Leadership- UoN -Holds Bachelor of law- Marathwada University -Post Graduate Dip- KSL
5	Marygorret Mumbua Mogaka		-The Ag CEO and Board Secetary -Deputy Director – Directorate of Children Services -Holds MA in Rural Sociology & Community Devt form the UoN
6.	Maalim Mohamed		-Represents the PS in the Board -Director Administration- State dept for social protection -B.Com- H.R Option -Dip in International Relations





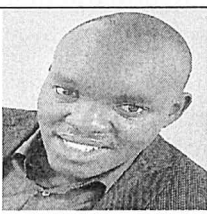

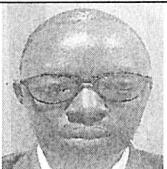
The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

ADVISORY COMMITTEE MEMBERS (AC)

SN	NAME	PHOTO	QUALIFICATIONS
1	Mabaya George Masese		- Chair of the Advisory committee -Pursuing Master of Management & Leadership- UoN -Holds Bachelor of law- Marathwada University -Post Graduate Dip- KSL
2	Carlos Mutisya Maluta		-Immigration Officer & Ass Director National Coordination Mechanism on Migration Secretarial
3	Maryann Muthoni Njau		-Advocate of High Court with over 29 yrs Experience
4	Noah Sanganyi Mokaya		-Director of Children Services and Holds MA in Sociology from the UoN
5	Danila Ntalason Lenatiyama		-A researcher in NGO- with Italian Cooperation Organization -Holds BBM –Supplies Management from Moi University
6	Ngei wa Mutinda		-Senior Deputy Secretary – Administration & finance with state dept for social protection -Holds MBA- HR option from Cyprus Insititute of Marketing
7	Veronicah Wambui Mwangi		-Dep Director – KNCHR -Holds MBA –Streategic Management from UoN -Holds Bachelor of law -UoN
8	Linda Moraa Nyauncho		-Principal Prosecution Counsel- DPP office -Doing MA in human Rights & holds Bachelor of law-UoN
9	Peter Mwanzala		-MFA
10	Rael Rotich		Labour
11	Carolyn Rutto		COTU-K

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

MANAGEMENT TEAM

	Name	Photo	Responsibility
1.	Marygorret Mumbua Mogaka		-The Ag CEO and Board Secetary -Deputy Director – Directorate of Children Services
2.	Ruth Njuguna		-Ass Director Children Services
3.	Mary Mbuga		Ass Director –Children Services,
4.	Enock Manwa		Principal Children Officer
5.	Justus Mwanthi		-Senior Accountant -CPA(K), B.com Accounts
6.	Pauline Muya		-Senior Children Officer
7.	Derick Cheburet		-Senior Development Officer I

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

CHAIRPERSON'S STATEMENT

It my pleasure to present to you the financial report for the National Assistance Trust Fund for the period 2020-2021 financial year. This is the first financial report for the Trust Fund as well as the first report under my tenure as the chair of this board. In releasing this report, I wish to acknowledge the colossal contribution of my board members and the secretariat that made us reach this milestone.

Induction of our board members on Mwongozo code of governance has enabled us to entrench values and principles of public service and best practices in the Board's corporate governance. The Trust Fund would not have achieved our targets without the valuable inputs and support from our partners who have offered both technical and financial support. It is through this resolute effort that the council has realized the finalization of the National Plan of Action against Human Trafficking 2019-2024 which is awaiting official launch.

Among the targeted achievements for the FY 2020/2021, include the following:

- Refurbishment and operationalization of a Government run shelter house for victims of human trafficking
- Participation in the Review of Counter Trafficking in Persons Act 2010 to align it to the constitution (The Draft document is ready)
- Rescuing ,offering assistance to Victims of Trafficking & Screening of Victims of trafficking Rehabilitation, Re-Integration and Repatriation of trafficked victims
- Participate in International World Day Against Human Trafficking in July
- Hold at least quarterly Statutory meetings for the Trust Fund Board members
- Undertake visit locally and internationally for capacity building and best practices for Trust Fund members
- Mobilization of resources both locally and internationally to assist VoT
- Establish and maintain a data base on disbursements for direct assistance to victim's assistance

The Review of Counter Trafficking in Persons Act 2010 to align it to the constitution is ongoing and we expect to complete the process soonest. A Technical working group, which is spearheaded by the Advisory Committee, is already working on the same.

The Board also Participated in the International World Day against Human Trafficking. The board has also visited several areas believed to be key routes to understand well how trafficking in person's is executed and also get opinions from stakeholders on the strategies of curbing these illegal activities.

I am happy also to report that The Contractor for the proposed Shelter house is on site.

However for the FY 2020/2021 we did not achieve 100% of our targets especially on Direct assistance to Victims due to delays in exchequer with Ksh. 15,000,000 meant for FY 2020/2021 being credited in July 2021 after closure of the Financial year. This lowered our achievement to 25%.



Marcus Mutua Muluvi

Board Chairman

REPORT FROM THE SECRETARY

The National Assistance Trust Fund is established under Section 22 of the Counter Trafficking in Persons Act to support victims of trafficking in persons. The Trust Fund is administered by a Board of Trustees that meets at least four times a year up to a maximum of eight times. The day to day operations of the Board are undertaken by a Secretariat staffed by officers from the Directorate of Children's Services.

The Trust Fund is a fairly new entity. The first Board was gazette in 2015 but did not take off due to various challenges including lack of resources. The current Board was gazette on 24th December 2018 to run for three years, with a commencement date of 10th December 2018. During the 2020/2021 financial year, the Fund continued to discharge its mandate as required.

In order to operationalize the Fund, the Secretariat, working with the Board and the Counter Trafficking in Persons Advisory Committee, formulated the Counter-Trafficking in Persons (National Assistance Trust Fund for Victims of Trafficking in Persons) Regulations, 2020. The Regulations provide guidance to the Board on conduct of business and operation of the Fund. The Regulations were gazette on 4th September 2020.

The Fund was guided throughout the year by the Annual Workplan that is aligned to the priorities for the year. Victim protection is the core business of the Fund. Towards this end, the Secretariat, with the approval of the Board, undertook screening of suspected victims of trafficking in persons who had returned from the Gulf countries. The screening exercise reached 315 persons in the counties of Mombasa, Kwale, Kilifi and Taita Taveta. The report is being implemented to provide assistance to some of the victims who were identified.

During the financial year, the Fund was able to repatriate 27 victims of trafficking in persons from Kenya to their country. Two children victims of trafficking were repatriated from Kwale to Nairobi and Kakamega. The Secretariat continued to screen suspected victims of trafficking when called upon by the Directorate of Criminal Investigations.

Further, the Secretariat prepared and submitted the Annual Trafficking in Persons Report for the country to US State Department. Kenya was ranked on Tier Two for the sixth year running. The Fund and the Advisory Committee, working through the Secretariat organized the National Commemoration of the World Day against Trafficking in Persons 2020. Since it was during the height of COVID-19 pandemic, the commemoration was held in hybrid format. The Guest of Honour was the Cabinet Secretary for Labour and Social Protection. Other speakers included the US Ambassador to Kenya and the British High Commissioner to Kenya.

Despite the achievements, the Fund was faced with some challenges which include inadequate budget for operations including for payment of Board allowances and honoraria. The Fund, as established in the law, is for services that lead to direct assistance to victims of trafficking and it becomes difficult to use the same for operations. The Act is currently under review and it is hoped that this is one of the provisions that will be looked at to ensure smooth running of the Fund and efficient assistance to victims of trafficking.

Funds for 2nd, 3rd and 4th quarters totaling to Kshs. 15Million were released at the end of the financial year. The activities that were to be undertaken therefore delayed and were moved to the next financial year.

The Fund is committed to ensuring that it continues to discharge its mandate of protecting victims of trafficking and supporting them to become useful members of the society.

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

The board has also offered direct assistance to victims of trafficking at the centre of domestic training and development. We have also undertaken repatriation of victims to several destinations within the country and outside the country such as Rwanda and Uganda.

The Review of Counter Trafficking in Persons Act 2010 to align it to the constitution is ongoing and we expect to complete the process soonest. A Technical working group, which is spearheaded by the Advisory Committee, is already working on the same.

The Board also Participated in the International World Day Against Human Trafficking

However for the FY 2020/2021 we did not achieve 100% of our targets especially on Direct assistance to Victims due to delays in exchequer with **Ksh. 15,000,000** meant for FY 2020/2021 being credited in July 2021 after closure of the Financial year. This lowered our achievement to 25%.

It's my hope that going forward we shall receive our disbursements on time in order to fulfil our mandates accordingly.


Marygorret M. Mogaka, HSC
Secretary

National Assistance Trust Fund for Victims of Trafficking in Persons

**STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY
2020/2021**

Strategic Pillar/Theme	Objective	Key Performance Indicators	Activities	Achievements
Rescue Victims of Counter Trafficking	To provide Shelter For Victims of Counter Trafficking	-Completion Certificate -Staff hired and trained, -Emergency vehicles procured -Furniture procured -Computers and printers (Equipment's) procured -VOT admitted	Refurbish and operationalize a Government run shelter house for victims of human trafficking	-Procurement process began, BoQ obtained
	Policy Formulation	Counter Trafficking in Persons Act 2010 ready	Participating in the Review of Counter Trafficking in Persons Act 2010 to align it to the constitution	-Draft policy ready for presentation
Victims of trafficking in persons rehabilitated, re-integrated and repatriated	Rehabilitation, Re-Integration and Repatriation of trafficked victims	No of Victims of trafficking in persons rehabilitated, re-integrated and repatriated	Reports of victims rehabilitated, repatriated and reintegrated	300 Victims of trafficking in persons rehabilitated, re-integrated and repatriated
International World Day on Against Human Trafficking observed	Public Awareness on CTIP	No of people reached in marking the International World Day on Against Human Trafficking	Reaching the public people reached in marking the International World Day on Against Human Trafficking	5000 people reached in marking the International World Day on Against Human Trafficking

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

	Bench marking locally and internationally	No of visit locally and internationally for capacity building and best practices for Trust Fund members	Undertaking visit locally and internationally for capacity building and best practices for Trust Fund members	5 Benchmarking visits on Human Trafficking undertaken both locally
Data base for CTIP	Establish and maintain a data base on disbursements for direct assistance to victims assistance	One data base on disbursements and direct assistance developed	Establish and maintain a data base on disbursements for direct assistance to victims assistance	Not yet implemented

CORPORATE GOVERNANCE STATEMENT

The Board Members are expected to operate transparently, ensure full disclosure and confine themselves within the rules and procedures set out. Matters deliberated by the board during meetings are always kept confidential.

CORPORATE SOCIAL RESPONSIBILITY STATEMENT

The National Assistance Trust Fund 'Corporate Social Responsibility' refers to efforts to positively change business behaviour and practices as they affect victims of trafficking. This is done in collaboration with a range of stakeholders, including NGOs, government, civil society, children and young people.

Our CSR work is part of the efforts to develop and maintain innovative partnerships and collaborative relationships, with the goal of promoting equity, reducing disparities and expanding services for the most vulnerable and marginalized children.

REPORT OF THE BOARD OF TRUSTEES

The Directors submit their report together with the audited financial statements for the year ended June 30, 2021 which show the state of the council's affairs.

Principal activities

The principal activities of the entity are: In line with Mwongozo guidelines, the board;

- Exercise their role collectively and not individually.
- Set and oversee the overall strategy and approve significant policies of the organization.
- Ensure that the strategy is aligned with the purpose of the organization and the legitimate interests and expectations of its shareholders and other stakeholders.
- Ensure that the strategy of the organization is aligned to the long-term goals of the organization on sustainability so as not to compromise the ability of future generations to meet their own needs.
- Approve the organizational structure.
- Approve the annual budget of the organization.
- Monitor the organization's performance and ensure sustainability.
- Enhance the corporate image of the organization.
- Ensure availability of adequate resources for the achievement of the organization's objectives.
- Ensure effective communication with stakeholders.

Results

The Financial results/ Statements of National Assistance Trust Fund for the year ended June 30, 2021 are set out on page 1-8

Directors

The members of the Board who served during the year are shown on page iii. During the year 2020/2021

Auditors

The Auditor General is responsible for the statutory audit of the National Assistance Trust Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 to carry out the audit of the council for the year/period ended June 30, 2021 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

The National Assistance Trust Fund
Annual Reports and Financial Statements
For the year ended June 30, 2021

STATEMENT OF BOARD'S RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 require the board to prepare financial statements in respect of that the National Assistance Trust Fund, which give a true and fair view of the state of affairs of the Trust Fund at the end of the financial year/period and the operating results of the council for that year/period. The Directors are also required to ensure that the Trust Fund keeps proper accounting records which disclose with reasonable accuracy the financial position of the National Assistance Trust Fund. The Directors are also responsible for safeguarding the Trust Fund assets

Their 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 council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Trust fund financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Directors are of the opinion that the National Assistance Trust Fund financial statements give a true and fair view of its transactions during the financial year ended June 30, 2021, and of the National Assistance Trust Fund's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board to indicate that the Trust Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Trust Fund's financial statements were approved on behalf of the Board on _____
2021 by:



CHAIRMAN OF THE BOARD



Date

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 THE NATIONAL ASSISTANCE TRUST FUND - STATE DEPARTMENT FOR SOCIAL PROTECTION FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of The National Assistance Trust Fund set out on pages 1 to 8, which comprise the statement of financial position as at 30 June, 2021, and the statement of financial performance and statement of changes in

net assets, statement of cash flows and statement of comparative budget and actual amounts and notes to the financial statement for the year then ended with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of The National Assistance Trust Fund as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and Counter-Trafficking in Persons Act, 2010.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The National Assistance Trust Fund 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 opinion.

Key Audit Matters

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

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, 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

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 overall governance were not effective.

Report of the Auditor-General on The National Assistance Trust Fund for the year ended 30 June, 2021- State Department for Social Protection

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 (Accrual 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 governance.

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

The Board of Trustees are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the entity 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 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 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 noncompliance. 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 National Assistance Trust Fund 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 appropriate basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 March, 2022

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

1. STATEMENT OF FINANCIAL PERFORMANCE

	Note	2020-2021
		Kshs
REVENUES		
Grants from National Government	1	5,000,000.00
Other receipts		
TOTAL REVENUE		5,000,000.00
EXPENSES		
		0
Board Expenses/remuneration of Management	2	2,139,800.00
General Expenses	3	4,862,384.00
Programs	4	1,297,788.00
TOTAL EXPENSES		8,299,972.00
Surplus/ Deficit for the period		-3,299,972.00

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:




HEAD NATF

Marygorret Mogaka (HSC)



CHAIRMAN OF THE BOARD

Maj. (RTD) Marcus Mutua Muluvi



HEAD FINANCE:

Justus Mwanthi

ICPAK Member No.14099

THE NATIONAL ASSISTANCE TRUST FUND

Reports and Financial Statements

For the year ended June 30, 2021

2. STATEMENT OF FINANCIAL POSITION

		2020-2021
		Kshs
ASSETS		
Current assets		
Cash at Bank	5	11,286,303.00
Non-Current Assets		
Property, plant and equipment		0
TOTAL ASSETS		11,286,303.00
Liabilities		
Outstanding Debts		
Payables		0
Total current liabilities		
Deferred tax liabilities		
TOTAL LIABILITIES		0.00
NET ASSETS		11,286,303.00
TOTAL NET ASSETS AND LIABILITIES		<u>11,286,303.00</u>
Bal b/f		14,586,275.00
Surplus for the year		-3,299,972.00
		<u>11,286,303.00</u>

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



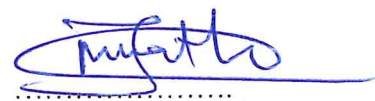
HEAD NATF

Marygorret Mogaka (HSC)



CHAIRMAN OF THE BOARD

Maj. (RTD) Marcus Mutua Muluvi



HEAD FINANCE:

Justus Mwanthi

ICPAK Member No.14099

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

3. STATEMENT OF CHANGES IN NET ASSETS

	CAPITAL RESERVE	REVENUE RESERVE	REEVALUATION RESERVE	TOTAL AMOUNT
Bal As at 30th June 2020	<u>14,586,275.00</u>			14,586,275.00
Bal As at 1st July 2020	14,586,275.00	-3,299,972.00	-	11,286,303.00
capitalized grants			-	
total comprehensive income for the year				
Bal As at 30th June 2021	11,286,303.00			11,286,303.00

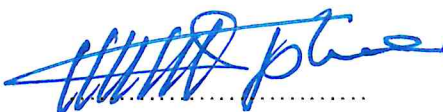
NB: The Kshs. (3,299,972.00) represents a deficit for the current period which had not been funded via exchequer releases.

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



HEAD NATF

Marygorret Mogaka (HSC)



CHAIRMAN OF THE BOARD

Maj. (RTD) Marcus Mutua Muluvi



HEAD FINANCE:

Justus Mwanthi

ICPAK Member No.14099

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

4 STATEMENT OF CASH FLOWS

	NOTE	KSH.
RECEIPTS		2020-2021
Grants from National government	1	5,000,000.00
Other Receipts		0.00
Total receipts		5,000,000.00
PAYMENTS		
Employee cost		0
Board expenses	2	2,139,800.00
General expenses	3	4,862,384.00
Programs	4	1,297,788.00
Total Payments		8,299,972.00
Adjusted for:		
Changes in receivables		0
Changes in payables		0.00
Net cash flow from operating activities		0.00
Cash flow from Investing Activities		
Acquisition of Assets		0.00
Net cash flows from Investing Activities		0.00
Cash flow from Borrowing Activities		
Proceeds from Domestic Borrowings		0
Net cash flow from financing activities		0
Net increase in Cash and Cash Equivalent		-3,299,972.00
Cash and cash equivalent at beginning of the period		14,586,275.00
Cash and cash equivalent at END of the year	5	11,286,303.00

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:



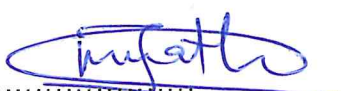
HEAD NATF

Marygorret Mogaka (HSC)



CHAIRMAN OF THE BOARD

Maj. (RTD) Marcus Mutua Muluvi



HEAD FINANCE:

Justus Mwanthi
ICPAK Member No.14099

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

**5. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED 30 JUNE 2021**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Grants: National Government	20,000,000.00	-	20,000,000.00	5,000,000.00	15,000,000.00	25%
Other Receipts	0	-	0	0	0	0
Total Receipts	20,000,000.00	-	20,000,000.00	5,000,000.00	15,000,000.00	25%
Payments						
Board Expenses	4,000,000.00	-	4,000,000.00	2,139,800.00	1,860,200.00	53.5%
Employee Costs	0	-	0	0	0	0
Repairs and Maintenance	0	-	0	0	0	0
Contracted Services	0	-	0	0	0	0
Programs	14,000,000.00	-	14,000,000.00	1,297,788.00	12,702,212.00	0.093%
General Expenses	2,000,000.00	-	2,000,000.00	4,862,384.00	(2,862,384.00)	243.1%
Total Payments	20,000,000.00	-	20,000,000.00	8,299,972.00	11,700,028.00	41.5%

Budget Notes

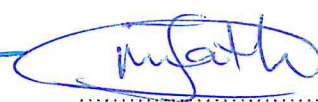
- Employees Cost-** The employees under the Trust Fund were seconded from the Ministry and their cost borne by the ministry. Therefore, there was no cost related to the employees.
- A Disbursement of **Ksh. 15,000,000** relating to the FY 2020/21 was received in July 2021 (FY 2021/22) hence could not be reported in the FY 2020/21. This affected implementation of Core programs of the Trust Fund.


HEAD NATF

Marygorret Mogaka (HSC)


CHAIRMAN OF THE BOARD

Maj. (RTD) Marcus Mutua Muluvi


HEAD FINANCE:

Justus Mwanthi
ICPAK Member No.14099

NOTES TO THE FINANCIAL STATEMENTS

a. GENERAL INFORMATION

The National Assistance Trust Fund is established by and derives its authority and accountability from Children's Act. The National Assistance Trust Fund is a fund under the State Department for Social Protection.

b. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The National Assistance Trust Fund financial statements have been prepared in accordance with and complies with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

C. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

a) Revenue recognition

a) Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to The National Assistance Trust Fund and can be measured reliably.

b) Budget information

The original budget for FY 2020-2021 was approved by the National Assembly.

The National Assistance Trust Fund budget is prepared on basis of the work plan, procurement plans translated into the actual income and expenditure. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

c) Property and equipment

The National Assistance Trust Fund doesn't hold such parts as individual assets with specific useful lives.

1. REVENUES	
Name of the Entity sending the grant	2020-2021
State Department of social protection	5,000,000.00
Direct Payment by State Department of social protection	
Other receipts	
Total	5,000,000.00

2. BOARD EXPENSES/REMUNERATION OF MANAGEMENT	
Description	2020-2021
	KShs
Chairman's Honoraria	720,000.00
Board Members' emoluments	1,419,800.00
Total Board emoluments	2,139,800.00

3. GENERAL EXPENSES

Description	2020-2021
DSA	1,704,600.00
Local Travels	3,033,440.00
Training and Development	120,000.00
Bank Charges	4,344.00
TOTALS	4,862,384.00

THE NATIONAL ASSISTANCE TRUST FUND

Reports and Financial Statements

For the year ended June 30, 2021

4. PROGRAMS

	2020-2021
	KShs
Rescue Programmes	1,297,788.00
Total Cost	1,297,788.00

5. CASH AND CASH EQUIVALENTS

Description	2020-2021
	Kshs
Bank	11,286,303
Total cash and cash equivalents	11,286,303

DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

Name of Bank	Account number	Currency	2020-2021
Kenya Commercial Bank	1265388717	Kshs	Kshs
		TOTALS	11,286,303

THE NATIONAL ASSISTANCE TRUST FUND
Reports and Financial Statements
For the year ended June 30, 2021

TRIAL BALANCE


ITEM	DR	CR
Balance B/F		14,586,275.00
Cash At Bank	11,286,303.00	
Property, Plant And Equipment		
Grants From National Government		5,000,000.00
Other Receipts		
Payable		
Accumulated Depreciation		
Hospitality expenses		
D.S.A	1,704,600.00	
Motor Vehicle Maintenance		
G.o.s		
Airtime		
Fuel		
Conferencing		
Board Expenses	2,139,800.00	
Local Transport	3,033,440.00	
Training And Development	120,000.00	
Rescue Programmes	1,297,788.00	
Bank Charges	4,344.00	
	19,586,275.00	19,586,275.00

THE NATIONAL ASSISTANCE TRUST FUND
Bank Reconciliation for the Month of July 2020.

Balance as per the Bank Statement.			14,586,275.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book			
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			14,586,275.00

Prepared By: JUSUS ACHOKI 

Date: 21/7/2020

Checked By: JUSUS MUWANTHI 

Date: 21/7/2020

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of August 2020.

Balance as per the Bank Statement.			14,586,275.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(21.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			14,586,254.00

Prepared By: JOLIES ACHOLA *[Signature]*

Date: 31/8/2020

Checked By:

JUSUS MWANTHI *[Signature]*

Date: 31/8/2020



THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of September 2020.

Balance as per the Bank Statement.			13,017,149.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(126.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			13,017,275.00

Prepared By: JULIUS ACHOKI (Signature)

Date: 30/9/2020

Checked By: JOSEPH NWEANTHI

Date: 30/9/2020

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of November 2020.

Balance as per the Bank Statement.			17,698,629.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(246.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments	198,400.00		
Balance as per the CashBook.			17,597,875.00

Prepared By: JULIES ACHOUA . [Signature]

Date: 30/11/2020

Checked By: J. MOUNTH [Signature]

Date: 30/11/2020

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of December 2020.

Balance as per the Bank Statement.			17,698,629.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(246.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments	198,400.00		
Balance as per the CashBook.			17,597,875.00

Prepared By : JULIUS A. HONORABLE


Date : 31/12/2020


Checked By : JUSUS L. LACAPITA

Date : 31/12/2020

THE NATIONAL ASSISTANCE TRUST FUND
Bank Reconciliation for the Month of January 2021.

Balance as per the Bank Statement.			17,698,629.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(246.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments	198,400.00		
Balance as per the CashBook.			17,597,875.00

Prepared By: JULIUS ACHONY  Date: 31/1/2021

Checked By: J. MURUTHI  Date: 31/1/2021



THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of February 2021.

Balance as per the Bank Statement.			17,527,329.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(846.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			17,528,175.00

Prepared By: JULIUS AZHAKI

[Signature]

Date: 28/2/2021

Checked By: JUSTUS MUGANYI

[Signature]

Date: 28/2/2021

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of March 2021.

Balance as per the Bank Statement.			17,527,329.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(846.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			17,528,175.00

Prepared By: JULIO C. ACHOKI

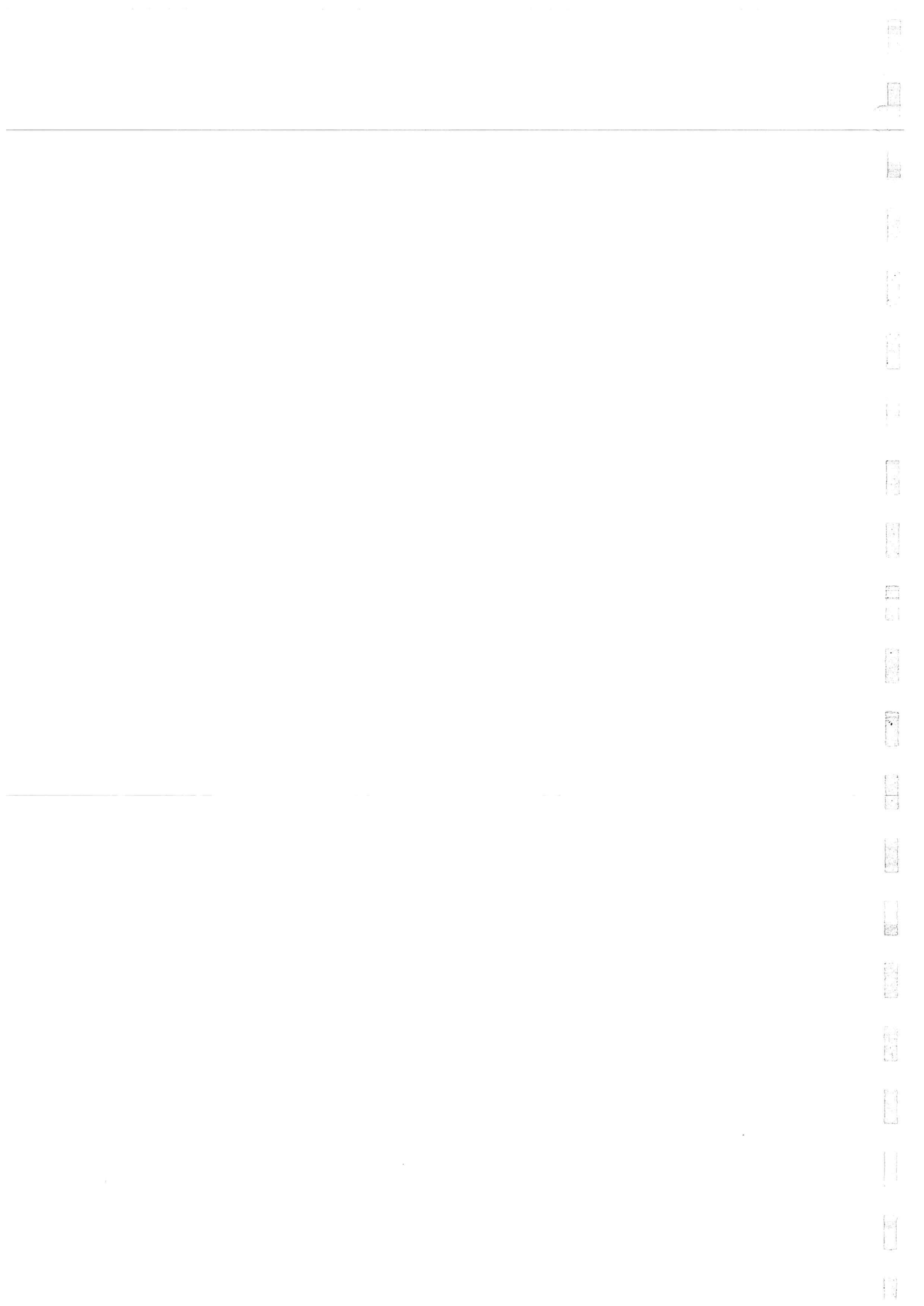
[Signature]

Date: 3/13/2021

Checked By: JESUS ALVARADO

[Signature]

Date: 3/13/2021




THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of April 2021.

Balance as per the Bank Statement.			16,761,457.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(1,698.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			16,763,155.00

Prepared By : JULIUS ACHOKI 

Date : 30/4/2021

Checked By : JULIUS NUNAMBA 

Date : 30/4/2021

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of May 2021.

Balance as per the Bank Statement.			14,785,457.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book	(1,698.00)		
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			14,787,155.00

Prepared By: JULIO A. HERRERA

Date: 31/5/2021

Checked By: J. MURPHY

Date: 31/5/21

THE NATIONAL ASSISTANCE TRUST FUND

Bank Reconciliation for the Month of JUNE 2021.

Balance as per the Bank Statement.			11,286,303.00
less: 1. Payments in Cash Book not in Bank Statement			
2. Receipts in Bank not in Cash Book			
Add: 3. Payments in Bank not in Cash Book			
Bank charges			
Payments in Bank not in Cash Book			
- Undercast of CB payments			
Balance as per the CashBook.			11,286,303.00

Prepared By : *JULIA L. L. L.*

Date : *20/6/2021*

Checked By : *JULIA L. L. L.*

Date : *30/6/2021*

Millimani Branch,
Social Security House,
P.O. Box 69695 - 00400,
Nairobi, Kenya.
Tel: +254 (020)
2719434/2719470

1218 CA 41 BRANCHES

CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)
CERT2127376731

KCB MILLIMANI 30 SEP 2021

Certified that the balance at the CREDIT OF NATIONAL ASSISTANCE TRUST FUND

A/C 1265388717

at the close of business on 30 JUN 2021 was KES

ELEVEN MILLION TWO HUNDRED AND EIGHTY SIX THOUSAND THREE HUNDRED AND THREE

KES 11,286,303.00

Examined by KCB

KCB BANK KENYA LTD.
Nairobi
Stamp: KCB BANK KENYA LTD. NAIROBI

Stamp: KCB BANK KENYA LTD. NAIROBI
Signature: [Signature]
Stamp: 30-09-2021

Manager Service Quality & Compliance Branch Manager

REPUBLIC OF KENYA

Date : 01/07/2021

Report of the Board of Survey on the Cash and Bank Balances of NATIONAL ASSISTANCE TRUST FUND as at the close of Business on 30/6/2021 The Board, consisting of - (Names and official titles) assembled at the office of the NATIONAL ASSISTANCE TRUST FUND at 10 AM (time) on the 17/7/2021 and the following cash was produced:-

Notes	..	..	..	..Sh.	<u>NIL</u>
Silver	..	..	..	..Sh.	<u>NIL</u>
Copper	..	..	..	..Sh.	<u>NIL</u>
Cheques (as per details on reverse)	..	..	..	..Sh.	<u>NIL</u>

It was observed that cheques amounting to Sh. NIL cts. NIL

Had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30/6/2021

Cash on hand	..	..	..	..	..	Sh.	<u>NIL</u>
Bank Balance	..	..	..	..	..	Sh.	<u>11,286,303.00</u>

The Bank Certificate of Balance showed a sum of Shs. 11,286,303 cts. 00 (Sh. 11,286,303 cts. 00)

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

[Signature]
Chairman

[Signature]
Secretary

[Signature]
Members of the Board.

01/July/2021
Date

GPK (L)

