

Maji na Ufanisi
Audited Financial Statements
For the year ended 31 December 2018



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Members of the Board of Directors	Mr. Peter Maina	: Chairperson
	Mrs. Theresa Wairimu	: Treasurer
	Mr. Steve Kariuki	: Secretary
	Ms. Mary Matu	: Member
	Ms. Mary Nginyo	: Member
	Mr. Lawrence Mwangi	: Member
	Mr. Nabutola Wafula	: Member

Registered Office
Methodist Ministries Centre,
Oloitokitok Road,
Lavington.
P.O Box 58684 - 00200
Nairobi, Kenya

Auditors
Warren & Warren associates
Certified Public Accountants (K)
P.O. Box 1496 - 00200
Nairobi, Kenya

Bankers
Standard Chartered Bank Kenya
Yaya Centre Branch,
Nairobi.

Barclays Bank of Kenya
Hurlingham Branch,
Nairobi.

NIC Bank
Junction Branch,
Nairobi

The Directors submits their report together with audited Financial Statements for the year ended 31 December 2018 which disclose the state of affairs of the Organisation.

1 Incorporation

Maji na Ufanisi (MnU) is a Kenyan membership based Non-Governmental Organisation (NGO). MnU started its operations in 1998 and since then has gained expertise in building the capacity of grassroots communities and institutions to analyse and address their development concern and in particular, those dealing with water and sanitation.

MnU's vision is 'water for all', and its mission is 'to be a leader in the water and sanitation sector (WASH), influencing resilience, governance, knowledge management and promoting best practices in environmental sanitation in Kenya'. MnU implements projects under the following key programme areas: Water and sanitation access; Hygiene education and promotion; Slum upgrading initiatives; Environmental management; Community empowerment; Advocacy; Research and communication and Organisation capacity development.

MnU partners with communities, Government departments, Research institutions, Community based organisations (CBO's), Universities, schools, NGO's and other like-minded organisations to achieve its goals and objectives. Over the years, MnU has carried out activities in most urban informal settlements as well as supplementing city council efforts in public schools, particularly those adjacent to the informal settlements.

Since 2010, MnU has been hosting the civil Society Urban Development Programme (CSUDP). CSUDP is an innovative urban intervention programme that is hinged on the Embassy of Sweden (EoS) strategy (2009-2013) and (2013-2015) for cooperation with Kenya. CSUDP facilitates equitable and sustainable urban development through implementing partners (IPs) who have demonstration projects in various urban areas around Kenya.

2 Results

The net deficit for the year of KES 4,493,950/ 2017:KES (944,888) has been deducted to the General Fund.

3 Financial statements

At the date of this report, the directors were not aware of any circumstances which would have rendered the values attributed to the assets in the financial statements misleading.

4 Committee members

The Directors who held office during the year and to the date of this report are set out on page 1.

5 Auditor

The auditor, Warren and Associates has expressed willingness to continue in office in accordance with Section 159 (2) of the Kenyan Companies Act.

By order of the Board


.....
Secretary



Statement of Directors' Responsibility

The Directors are required to prepare Financial Statements of Maji na Ufanisi (MnU), for each financial year that give a true and fair view of the financial position of the Organisation as at the end of the financial year and of its profit or loss for that year. It also requires the Directors to ensure that the Organisation maintains proper accounting records that are sufficient to show and explain the transactions of the organisation and disclose, with reasonable accuracy, the financial position of the organisation. The Directors are also responsible for safeguarding the assets of the organisation, and for taking reasonable steps for the prevention and detection of fraud and other irregularities

The Directors accepts responsibility for the preparation and presentation of these Financial Statements in accordance with International Financial Reporting Standards. The Directors also accepts responsibility for:

- i) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements;
- ii) selecting and applying appropriate accounting policies; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the Organisations' ability to continue as a going concern, the Directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the Organisation's ability to continue as a going concern.

The directors acknowledges that the independent audit of the financial statements does not relieve them of their responsibilities

Approved on 30 August 2019

Chairperson: [Signature]

Date: 30/08/2019

Secretary: [Signature]

Date: 30/08/2019

Board Member: [Signature]

Date: 30/08/2019

[Signature]

Opinion

We have audited the financial statements of Maji na Ufanisi, set out on pages 6 to 17 which comprise the statement of financial position as at 31 December 2018, and the statement of profit or loss and other comprehensive income, statements of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the state of financial affairs of the organisation as at 31 December 2018 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated of this other information: we are required to report that fact. We have nothing to report in this regard.

Directors' responsibility for the financial statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee intend to cease operations, or have no realistic alternative but to do so.



REPORT OF THE INDEPENDENT AUDITOR (continued)
MAJI NA UFANISI

Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement 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 consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal Requirements

As required, we report to you, based on our audit, that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- ii) in our opinion proper books of account have been kept by the society, so far as appears from our examination of those books; and
- iii) the Organisation's balance sheet and the income statement are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Orwa Warren Odhjambo . P/No. 2089

Warren and Associates
Certified Public Accountants
P.O. Box 1496 - 00200, Nairobi



MAJI NA UFANISI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2018

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	Note	DESIGNATED FUNDS	ASSET FUNDS	GENERAL FUND	31.12.2018	31.12.2017
		Kshs	Kshs	Kshs	Kshs	Kshs
GRANT INCOME						
Danish Peoples' Aid		4,280,224	-	7,293	4,287,517	14,649,292
SIDA - MNU 104		-	-	-	-	-
SIDA - CSUDP 103		9,026,712	-	6,560	9,033,272	-
CSUPD Platform		-	-	-	-	-
Rotary Club/Denver University		-	-	-	-	-
Unrestricted CDTF		-	-	-	-	2,592,908
CAFOD		-	-	-	-	-
Mombasa Facilities		6,430,712	-	15,505	6,446,217	6,808,183
Other funds		-	-	-	-	-
		<u>19,737,648</u>	<u>-</u>	<u>29,358</u>	<u>19,767,006</u>	<u>24,050,383</u>
Interest Income		-	-	-	-	-
Exchange Gain		-	-	-	-	-
Gain on Asset Disposal		-	-	-	-	941,516
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>941,516</u>
TOTAL INCOME	7	<u>19,737,648</u>	<u>-</u>	<u>29,358</u>	<u>19,767,006</u>	<u>24,991,899</u>
EXPENDITURE						
Administrative & office expenses	8	6,628,072	-	769,835	7,397,907	10,351,354
Vehicle running costs	10	-	-	-	-	-
Personnel costs	11	1,379,792	-	-	1,379,792	9,257,885
Capacity building	12	12,190,917	-	-	12,190,917	3,658,610
Project supplies	13	1,810,000	-	-	1,810,000	-
Monitoring & networking	14	728,296	-	-	728,296	1,718,674
		<u>22,737,076</u>	<u>-</u>	<u>769,835</u>	<u>23,506,911</u>	<u>24,986,524</u>
NET INCOME		<u>(2,999,428)</u>	<u>-</u>	<u>(740,477)</u>	<u>(3,739,905)</u>	<u>5,375</u>
Depreciation	2		(506,251)		(506,251)	(578,572)
Amortization	3		(247,794)		(247,794)	(371,691)
NET MOVEMENT OF FUNDS		<u>(2,999,428)</u>	<u>(754,044)</u>	<u>(740,477)</u>	<u>(4,493,950)</u>	<u>(944,888)</u>
FUND BALANCE AS 1ST JANUARY		<u>(3,920,153)</u>	<u>8,491,362</u>	<u>3,598,174</u>	<u>8,169,383</u>	<u>10,321,396</u>
FUND BALANCE AS 31ST DECEMBER		<u><u>(6,919,581)</u></u>	<u><u>7,737,318</u></u>	<u><u>2,857,697</u></u>	<u><u>3,675,433</u></u>	<u><u>9,376,508</u></u>

**MAJI NA UFANISI
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018**

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	Note	31.12.18 Kshs	31.12.17 Kshs
ASSETS			
NON-CURRENT ASSETS			
Property , Plant and Equipment	2	3,543,754	4,050,005
Intangible Assets	3	495,588	743,381
		<u>4,039,342</u>	<u>4,793,386</u>
CURRENT ASSETS			
Accounts Receivables	5	317,705	-
Cash and Bank Balances	4	235,883	3,375,996
		<u>553,588</u>	<u>3,375,996</u>
TOTAL ASSETS		<u>4,592,930</u>	<u>8,169,383</u>
FUNDS AND LIABILITIES			
FUNDS			
Assets Funds	Pg 8	7,737,318	8,491,362
Project Funds	Pg 8	(6,860,393)	(3,920,153)
General Funds	Pg 8	2,857,697	3,598,174
		<u>3,734,621</u>	<u>8,169,383</u>
CURRENT LIABILITIES			
Trade and other Payables	6	858,309	-
		<u>858,309</u>	<u>-</u>
TOTAL FUNDS AND LIABILITIES		<u>4,592,930</u>	<u>8,169,383</u>

The financial statements were approved by the Board of Directors on 30/08/2019 and signed

on its behalf by:


Executive Director


Chairperson



MAJI NA UFANISI
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2018

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	Note	DESIGNATE D FUNDS Kshs	ASSET FUNDS Kshs	GENERAL FUNDS Kshs	TOTAL Kshs
At 1 January 2018		(3,920,153)	8,491,362	3,598,174	8,169,383
Income	7	19,737,648	-	29,358	19,767,006
Operating Costs	8-14	(22,737,076)	-	(769,835)	(23,506,911)
Asset transfer to sister organisation		-	-	-	-
Depreciation Charge	2	-	(506,251)	-	(506,251)
Amortization Charge	3	-	(247,794)	-	(247,794)
Prior years adjustment		59,188	-	-	59,188
At 31 DECEMBER 2018		<u>(6,860,393)</u>	<u>7,737,318</u>	<u>2,857,697</u>	<u>3,734,621</u>
At 1 January 2017		(1,777,698)	8,500,920	3,598,174	10,321,396
Income	7	21,201,195	2,850,000	-	24,051,195
Operating Costs	8-14	(24,986,524)	(1,909,295)	-	(26,895,819)
Assets disposed during the year	2	-	-	-	-
Depreciation Charge	2	-	(578,572)	-	(578,572)
Amortization Charge	3	-	(371,691)	-	(371,691)
Prior year adjustment		1,642,874	-	-	1,642,874
At 31 DECEMBER 2017		<u>(3,920,153)</u>	<u>8,491,362</u>	<u>3,598,174</u>	<u>8,169,383</u>

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**MAJI NA UFANISI
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018**

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	Note	31.12.18 Kshs	31.12.17 Kshs
OPERATING ACTIVITIES			
Cash flows from operating activities			
Net movement of funds		(4,493,950)	(944,888)
Adjustments for:			
Depreciation	2	506,251	578,572
Amortization	3	247,794	371,691
Gain on disposal of Motor Vehicles	4	-	(941,516)
Operating surplus before working capital changes		<u>(3,739,905)</u>	<u>(936,141)</u>
Increase/Decrease in accounts receivables		(317,705)	-
Increase/Decrease in trade payables and accruals		858,309	-
Cash generated from operations		<u>(3,199,301)</u>	<u>(936,141)</u>
Net cash generated from operating activities		<u>(3,199,301)</u>	<u>(936,141)</u>
INVESTING ACTIVITIES			
Cash flows from investing activities			
Purchase of property and equipment		-	-
unsupported balances written off		59,188	1,642,874
Net cash used in investing activities		<u>59,188</u>	<u>1,642,874</u>
Net increase in cash and cash equivalents		(3,140,113)	706,733
Cash and cash equivalents at the beginning of the year		3,375,996	2,669,263
Effect of exchange rate changes			
CASH AND CASH EQUIVALENTS AT THE END OF YEAR	4	<u>235,883</u>	<u>3,375,996</u>

1 SIGNIFICANT ACCOUNTING POLICIES

The Financial Statements are prepared on a going concern basis and in compliance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board. They are presented in Kenya Shillings, which is also the functional currency

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied, unless otherwise stated.

(a) Basis of Preparation

The financial statements are prepared in compliance with international Financial Reporting Standards (IFRSs) and are prepared under the historical cost basis of accounting.

The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. It also requires directors to exercise judgement in the process of applying the organisation's accounting policies. Although these estimates are based on the directors' knowledge of current events and actions, actual results may differ from those estimates. Accounting policies 1(f) and 1(g) below on 'critical accounting estimates and assumptions' and 'critical accounting judgements' highlight the areas that involve a higher level of judgement, or where the estimates or assumptions used are significant to the financial statements.

(b) Critical Accounting Estimates and Assumptions

In the process of applying the organisation's accounting policies, directors make certain estimates and assumptions about future events. In practice, the estimated and assumed result would differ from the actual results. Such estimates and assumptions, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

Vehicles and Equipment

Directors make estimates in determining the depreciation rates for vehicles and equipment. The rates used are set out in the accounting policy for vehicles and equipment.

These estimates are continually evaluated and are based on historical experience and other factors, including expectations of future that are believed to be reasonable under the prevailing circumstances.

The organisation measures its vehicles and equipment at cost.

(c) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the organisation and the revenue can be reliably measured.

The following specific criteria must also be met before revenue is recognised:

i) Revenue for donors grants

Revenue is recognised on receipt.

ii) Interest income

It is accrued on a time basis, by reference to the principal outstanding and the interest rate applicable.

(d) Taxation

Current taxation

No tax has been provided as funds received are grants incomes that are not subject to taxation under Income Tax Cap 470 of laws of Kenya

(e) Provisions

Provisions are recognised where the organisation has a present legal or constructive obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made. Provisions mainly relate to contingent liability.

(f) Vehicles and Equipment and depreciation

Vehicles and equipment are stated at cost less accumulated depreciation and any impairment losses

Items of property, plant and equipment are depreciated on the reducing balance basis to write down the cost of each asset to its residual value over its estimated useful life as follows;

Computer and IT equipment	33.3% p.a
Motor Vehicles	25.0% p.a
Office equipment	12.5% p.a
Furniture and fittings	12.5% p.a

(g) Intangible assets

Intangible assets are stated at cost less accumulated amortization.

(h) Project and Designated Funds

These funds represent unutilised funds and are available for use in subsequent periods.

(i) Foreign Currency Transactions

Transactions during the year in foreign currencies are translated at the rates ruling at the dates of the transactions

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

(j) Retirement Benefit Costs

The organisation operates a defined contribution retirement benefit scheme for its employees

The asset of the defined contribution scheme are held in a separate trustee administered fund, which is funded by contributions from the organisation, at a rate of 12.5% of the basic salary of each employee.

The organisation also contribute to a statutory defined contribution pension scheme, the National Social Security Fund (NSSF). Contributions are determined by local statute. The group's contribution to the above schemes are charged to the income statement in the year to which they relate.

(k) Financial Instruments

The organisation's principal financial instruments include trade and other receivables, cash and bank balances and trade and other receivables.

(i) Trade and other receivables

Trade and other receivables are carried at their original invoiced amounts less an estimate made for allowances for credit losses based on a review of all outstanding amounts, on an account by account basis, at the year end. Allowances for credit losses are written off in the year in which they are identified as irrecoverable.

A provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the organisation will not be able to collect all of the amounts due under the original terms of the invoice.

(ii) Cash and cash equivalents

For the purpose of the cash flow statement, cash equivalents include short term liquid investments which are readily convertible to known amounts of cash, net of any outstanding overdrafts.

(iii) Accounts payable

Account payable are non interest bearing financial liabilities and are carried at amortised cost, which is measured at the fair or contractual value of the consideration to be paid in future in respect of goods and services supplied by the suppliers, whether billed to the organisation or not, less any payments made to the suppliers.

(iii) Impairment and uncollectability of financial assets

The organisation assesses at each balance sheet date whether there is any objective evidence that a financial asset or group of financial assets are impaired.

2. PROPERTY, PLANT AND EQUIPMENT

YEAR ENDED 31 DECEMBER 2018	Motor Vehicles Kshs	Furniture & Fittings Kshs	Office Equipment Kshs	IT Equipment Kshs	Total Kshs
At 1 January 2018	-	5,018,536	4,657,608	8,454,516	18,130,660
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At 31 December 2018	-	5,018,536	4,657,608	8,454,516	18,130,660
Depreciation					
At 1 January 2018	-	3,213,333	3,205,074	7,662,248	14,080,655
Disposal	-	-	-	-	-
Charge for the year	-	225,650	181,567	99,033	506,251
At 31 December 2018	-	3,438,983	3,386,641	7,761,282	14,586,906
NBV at 31 December 2018	-	1,579,553	1,270,967	693,234	3,543,754

YEAR ENDED 31 DECEMBER 2017	Motor Vehicles Kshs	Furniture & Fittings Kshs	Office Equipment Kshs	IT Equipment Kshs	Total Kshs
At 1 January 2017	12,970,000	5,018,536	4,657,608	8,454,516	31,100,660
Additions	-	-	-	-	-
Transfer to sister organisation	(12,970,000)	-	-	-	(12,970,000)
At 31 December 2017	-	5,018,536	4,657,608	8,454,516	18,130,660
Depreciation					
At 1 January 2017	11,061,516	2,955,447	2,997,569	7,549,067	24,563,599
Transfer to sister organisation	(11,061,516)	-	-	-	(11,061,516)
Charge for the year	-	257,886	207,505	113,181	578,572
At 31 December 2017	-	3,213,333	3,205,074	7,662,248	14,080,655
NBV at 31 December 2017	-	1,805,203	1,452,534	792,268	4,050,005

3. INTANGIBLE ASSETS

Cost

At 1 January 2018	4,703,826
Additions	-
At 31 December 2018	4,703,826

Amortisation

At 1 January 2018	3,960,445
Charge for the year	247,794
At 31 December 2018	4,208,238

Net book values

At 31 December 2018	495,588
At 31 December 2017	743,381

MAJI NA UFANISI
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

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	31-Dec-2018	31-Dec-2017
	Kshs	Kshs
4. CASH AND BANK BALANCES		
Cash Balances	33,683	67,426
Bank Balances	202,200	2,601,837
	<u>235,883</u>	<u>2,669,263</u>
5. ACCOUNTS RECEIVABLES & PREPAYMENTS		
Deposits	796	-
Rent Prepayment	259,407	-
Prepayment on Service charge	51,882	-
Prepayment on parking fees	37,120	-
Staff Accounts	(31,500)	-
	<u>317,705</u>	<u>-</u>
6. TRADE AND OTHER PAYABLES		
Other Trade Payables	351,704	-
Local-Wide Communication	65,000	-
Sirmplus Designers	65,310	-
Electricity	7,648	-
Office Internet	13,340	-
Telephone	5,307	-
Audit fees-2018	350,000	-
	<u>858,309</u>	<u>-</u>

7. PROJECT FUNDS	01-Jan-18		Receipts		Bank Interest		Other Incomes		Expenses		31.12.2018		31.12.2017	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Christian Aid	34,454	-	-	-	-	-	-	-	-	-	-	34,454	34,454	
Danish Peoples' Aid	3,526,200	4,280,224	-	7,293	-	-	-	-	(7,782,524)	-	-	31,193	3,526,200	
Sister Cities	12,950	-	-	-	-	-	-	-	-	-	-	12,950	12,950	
SIDA - MNU-104	12,005	-	-	-	-	-	-	-	-	-	-	12,005	12,005	
SIDA - CSUDP	4,187	9,026,712	-	6,560	-	-	-	-	(9,059,394)	-	-	(21,935)	4,187	
CSUDP Platform	25,036	-	-	-	-	-	-	-	-	-	-	25,036	25,036	
Gitaro Self Help Group	5,397	-	-	-	-	-	-	-	-	-	-	5,397	5,397	
Rotary Club/Denver University	65,549	-	-	-	-	-	-	-	-	-	-	65,549	65,549	
Aspire Group	2,853	-	-	-	-	-	-	-	-	-	-	2,853	2,853	
CAFOD	(21,985)	-	-	-	-	-	-	-	-	-	-	(21,985)	(21,985)	
Transfer	(2,795,980)	-	-	-	-	-	-	-	-	-	-	(2,795,980)	(2,795,980)	
Unrestricted CDTF	(56,453)	-	-	-	-	-	-	-	(769,835)	-	-	(826,288)	(56,453)	
Mombasa Facilities	(529,690)	6,430,712	-	-	-	-	15,505	-	(5,895,158)	-	-	21,368	(529,690)	
	284,522	19,737,648	-	13,853	-	-	15,505	-	(23,506,911)	-	-	(3,455,383)	284,522	
	(171,321)	-	-	-	-	-	-	-	-	-	-	(171,321)	(171,321)	
Other Funds	113,201	19,737,648	-	13,853	-	-	15,505	-	(23,506,911)	-	-	(3,626,704)	113,200	

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

							31.12.18	31.12.17
MNU ADMINISTRATIVE & 8 OFFICE EXPENSES	SIDA CSUDP - 103	SIDA MNU - 104	SIDA CSUDP Platform KShs	DPA KShs	Mombasa Facilities KShs	Unrestricted CDF KShs	TOTAL KShs	TOTAL KShs
Rent	-	-	-	120,000	120,000	240,000	480,000	3,846,276
Electricity bill	32,000	-	-	15,736	12,988	-	60,724	83,640
Petty cash expenses	-	-	-	-	-	-	-	1,093,966
Utilities	-	-	-	-	254,294	-	254,294	692,923
Water bill	-	-	-	-	-	-	-	22,195
Telephone	-	-	-	-	318,500	-	318,500	0
Internet bill	-	-	-	58,000	83,810	33,000	174,810	365,400
Stationery and tonners	-	-	-	55,475	64,000	-	119,475	538,000
Printing	-	-	-	-	-	-	-	100,000
Repairs and Maintenance	-	-	-	-	70,000	-	70,000	-
Website upgrade and re-design	170,000	-	-	-	-	-	170,000	-
Software maintenance & Licenses	-	-	-	-	-	-	-	375,330
Audit Fees-2017	-	-	-	295,000	99,000	118,000	512,000	158,000.00
Audit Fees-2018	-	-	-	-	-	350,000	350,000	-
Board Meeting & AGM Expenses	-	-	-	-	-	-	-	-
Postage	-	-	-	-	20,662	-	20,662	-
News papers, Postage & Deliveries	-	-	-	-	-	-	-	6,160
Office Hospitality	-	-	-	-	-	-	-	96,474
Bank Charges	2,484	-	-	7,914	23,300	-	33,698	66,716
Wages for Casual staff	-	-	-	-	2,668,797	-	2,668,797	227,388
Other Administration cost	54,000	-	-	-	-	-	54,000	164,244
Computer Related Services	-	-	-	-	-	-	-	326,470
Subscriptions and Registrations	-	-	-	-	-	-	-	-
Transport and entertainment	-	-	-	-	182,030	-	182,030	-
Licenses and renewal	-	-	-	-	22,500	-	22,500	-
Security	-	-	-	-	11,600	-	11,600	104,400
Office Supplies	-	-	-	-	504,022	28,835	532,857	4,146
Garbage collection & Sanitary services	-	-	-	-	-	-	-	133,226
Exhaust services	-	-	-	-	1,361,960	-	1,361,960	1,946,400
Fuel -Generator	-	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-
	258,484	-	-	552,125	5,817,463	769,835	7,397,907	10,351,354
9 CAPITAL								
Computer Equipment	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
10 VEHICLE RUNNING COSTS								
Fuel & Lubes	-	-	-	-	-	-	-	-
Maintenance & repair	-	-	-	-	-	-	-	-
Licenses and Insurance	-	-	-	-	-	-	-	-
Parking, Car Wash & tracking	-	-	-	-	-	-	-	-
Traveling costs (vehicle hire)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
11 PERSONNEL COSTS								
Staff Salaries & Benefits	-	-	-	1,302,097	-	-	1,302,097	8,863,559
Medical	-	-	-	-	-	-	-	-
Staff allowances & Perdiem	-	-	-	-	77,695	-	77,695	38,600
Traveling costs (Air tickets)	-	-	-	-	-	-	-	70,090
Traveling costs (Accommodation)	-	-	-	-	-	-	-	236,036
Professional & Consultancy fee	-	-	-	-	-	-	-	49,600
	-	-	-	1,302,097	77,695	-	1,379,792	9,257,885
	258,484	-	-	1,854,222	5,895,158	769,835	8,777,699	19,609,240

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2018

12 CAPACITY BUILDING

	SIDA CSUDP - 103	SIDA MNU- 104	CSUDP Platform	DPA	Mombasa Facilities	Unrestricted CDTF	12.31.2018	31.12.17
	KShs	KShs	KShs	KShs	KShs	KShs	TOTAL	TOTAL
Community Training	4,530,325	-	-	1,155,860	-	-	5,686,185	1,019,500
Staff and Community meetings	1,263,320	-	-	118,000	-	-	1,381,320	1,410,610
Community Capacity Building	478,265	-	-	196,000	-	-	674,265	529,300
Impact assessment survey	-	-	-	-	-	-	-	158,600
Events and celebrating world days	734,500	-	-	-	-	-	734,500	333,800
Feasibility study	-	-	-	-	-	-	-	29,500
WASHM documentation & Devt	1,794,500	-	-	-	-	-	1,794,500	29,500
Water Infrastructure maintenance costs	-	-	-	1,920,147	-	-	1,920,147	177,300
	8,800,910	-	-	3,390,007	-	-	12,190,917	3,688,110

13 PROJECT SUPPLIES

Water pump installation-	-	-	-	-	-	-	-	-
IEC Materials	-	-	-	1,810,000	-	-	1,810,000	-
	-	-	-	1,810,000	-	-	1,810,000	-

14 MONITORING AND NETWORKING

Evaluation	-	-	-	356,196	-	-	356,196	1,642,874
Monitoring	-	-	-	372,100	-	-	372,100	75,800
	-	-	-	728,296	-	-	728,296	1,718,674
	8,800,910	-	-	5,928,303	-	-	14,729,213	5,406,784
	9,059,394	-	-	7,782,524	5,895,158	769,835	23,506,911	25,016,024


