

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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REPORT

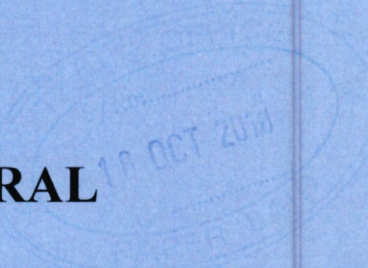
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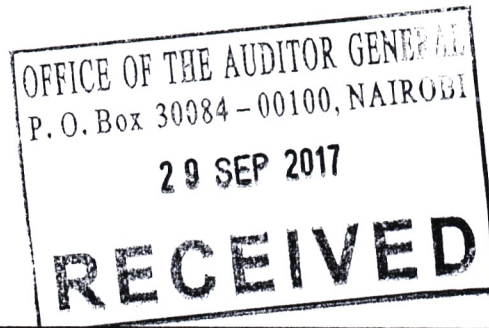
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**





CONSTITUENCY DEVELOPMENT FUND- BAHATI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**



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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies Development Fund act NG-CDF Act, 2015. The NATIONAL Government Constituencies Development Fund is under the Ministry of Devolution and Planning. The Objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

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

- i. NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND Board (CDFB)
- 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 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Hawah N. Abdul
3.	Accountant	Dickson N. Moreka

(d) Fiduciary Oversight Arrangements

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

(e) BAHATI NGCDF Headquarters

P.O. Box 22,
CDF Building,
Off Nakuru-Nyahururu Road
BAHATI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) BAHATI CDF Contacts

Telephone: (254) 723441732
E-mail: bahati@cdf.go.ke
Website: www.bahaticonstituency.org

(g) BAHATI CDF Bankers

1. African Banking Corporation Ltd,
Kenyatta Avenue Branch,
P.O box 13845-20100,
Nakuru.

(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- BAHATI
CONSTITUENCY**

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

**FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The Bahati constituency development fund in the financial year 2016/17 was allocated kshs **81,896.551.70** Eighty one million, eight hundred and ninety six thousand, five hundred and fifty one shillings and seventy cents by the NGCDF board. During the financial year the entire amount was disbursed to the constituency; our budget therefore was funded 100%. The CDFC was able to disburse the funds to the project management committees as soon as the funds were available up to 100%. The projects implemented by the PMCS are at various stages of completion but most have been commissioned and handed over to the community. The bursary for the financial year has been paid over 100% of its allocation as at end of the financial year.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended most of the projects reported adequacy of funds allocated for the completion of their projects this could be attributed to adequate allocations by the NGCDF Committee. However, a few projects are in various phases and will be allocated more funds in the subsequent years.

We look forward to better performance in the next financial year 2017/18.



COLLINS ODUOR

CHAIRMAN CDFC-BAHATI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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 CDF 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 BAHATI 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 BAHATI 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 CDF's financial position as at that date. The Accounting Officer charge of the BAHATI 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 BAHATI 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 20th July 2017.



Collins Oduor
Chairman CDFC



Hawah N. Abdul
Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Bahati Constituency set out on pages 6 to 19, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of appropriation: Recurrent and Development Combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Bahati Constituency as at 30 June, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with The National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Other Matter Section of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Bahati Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

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

Other Matter

1. Delayed Completion of Bahati Police Station Project

During the year under review, Bahati CDF budgeted to spend Kshs.750,000 on the construction of a perimeter wall and a gate at Bahati Police station. Physical verification revealed that the perimeter wall was partially constructed, the pedestrian had not gate fitted while other finishes had not been done. Further, no construction activities were going on and no materials were on site a likelihood that the project may have stalled. The project was not allocated any funds in the financial year 2017/2018 implying that the CDF may have abandoned the project.

Failure to have the project completed may lead to loss of already spent funds and there is no value for money since the residents of Bahati Constituency are not deriving any benefits from the project.

2. Incomplete Project (Menengai Assistant Chief's Office)

During the year under review, Bahati CDF budgeted to spend Kshs.1,450,000 on purchase of land and construction of Menengai Assistant Chief's Office. This project was still incomplete despite full disbursement of Kshs.1,450,000. The parcel of land had no clear demarcation since it was not fenced and was located between two privately owned parcels of land.

In the absence of additional funding towards this project, the already utilized public funds may go into waste.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Constituency's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

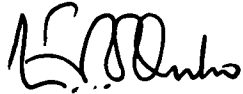
and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Constituency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

14 August 2018

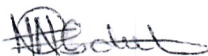
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,551.70	109,710,555.00
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		81,896,551.70	109,710,555.00
PAYMENTS			
Compensation of employees	4	2,498,390.00	1,861,128.00
Use of goods and services	5	6,817,616.00	6,399,180.00
Transfers to Other Government Units	6	36,630,000.00	45,569,130.55
Other grants and transfers	7	50,085,975.00	74,098,635.00
Acquisition of Assets	8	-	313,336.00
Other Payments	9	1,900,000.00	2,460,000.00
TOTAL PAYMENTS		97,931,981.00	130,701,409.55
SURPLUS/DEFICIT		(16,035,429.30)	(20,990,854.55)

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial statements. The Bahati CDF financial statements were approved on 20th July 2017 and signed by:



Hawa N. Abdul

Fund Account Manager



Collins Oduor

Chairman

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

II. STATEMENT OF FINANCIAL ASSETS

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	287,658.95	16,323,088.25
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		287,658.95	16,323,088.25
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July 2016	13	16,323,088.25	37,313,943.90
Surplus/Deficit for the year		(16,035,429.30)	(20,990,855.65)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		287,658.95	16,323,088.25

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bahati CDF financial statements were approved on 20th July 2017 and signed by:



.....
Collins Oduor
CDFC Chairman



.....
Hawah Abdul
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

CASH FLOW STATEMENT			
Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	81,896,551.70	109,710,555.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,498,390.00	1,861,128.00
Use of goods and services	5	6,817,616.00	6,399,180.00
Transfers to Other Government Units	6	36,630,000.00	45,569,130.55
Other grants and transfers	7	50,085,975.00	74,098,635.00
Other Payments	8	1,900,000.00	2,460,000.00
		97,931,981.00	
Adjusted for:			
Adjustments during the year			-
Net cash flow from operating activities		(16,035,429.30)	130,388,073.55
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	313,336.00
Net cash flows from Investing Activities		-	313,336.00
NET INCREASE IN CASH AND CASH EQUIVALENT		(16,035,429.30)	(20,990,854.55)
Cash and cash equivalent at BEGINNING of the year	13	16,323,088.25	37,313,943.90
Cash and cash equivalent at END of the year	16	287,658.95	16,323,089.35

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Bahati CDF financial statements were approved on 20th July 2017 and signed by:



.....
Collins Oduor

8



.....
Hawa N. Abdul

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

SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.70	16,323,088.25	98,219,639.95	98,219,639.95	-	100.00
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
PAYMENTS						
Compensation of Employees	1,939,270.00	559,120.00	2,498,390.00	2,498,390.00	-	100.00
Use of goods and services	4,767,146.00	2,050,470.25	6,817,616.25	6,817,616.00	0.25	100.00
Transfers to Other Government Units	29,630,000.00	7,000,000.00	36,630,000.00	36,630,000.00	-	100.00
Other grants and transfers	44,272,477.00	5813498	50,085,975.00	50,085,975.00	-	100.00
Other Payments	1,287,658.70	900000	2,187,658.70	1,900,000.00	287,658.70	86.85
TOTALS	81,896,551.70	16,323,088.25	98,219,639.95	97,931,981.00	287,658.95	99.71

The Bahati CDF financial statements were approved on 20th July 2017 and signed

by: 

Collins Oduor
Chairman - CDFC



Hawa N. Abdul
Fund Account Manager

II. 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.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

I. NOTES TO THE FINANCIAL STATEMENTS			
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal Allocation	A825998	4,094,827.60	27,000,000.00
	A839641	36,853,449.00	27,710,555.00
	A855506	40,948,275.10	25,000,000.00
			10,000,000.00
			20,000,000.00
Conditional grants			
Receipt from other Constituency		-	
TOTAL		81,896,551.70	109,710,555.00
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Receipts from the Sale of Buildings			
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			
Receipts from the Sale of office and general equipment			
	Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

3 OTHER RECEIPTS			
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Interest Received		-	-
Rents		-	-
Sale of tender documents		-	-
Other Receipts Not Classified Elsewhere (specify)		-	-
Total		-	-
4 COMPENSATION OF EMPLOYEES			
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Basic wages of contractual employees		1,439,990.00	1,827,528.00
Basic wages of casual labour		-	-
Personal allowances paid as part of salary		-	-
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	-
Other personnel payment		-	-
Employer contribution to NSSF		120,960.00	33,600.00
gratuity		937,440.00	
Total		2,498,390.00	1,861,128.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

5 USE OF GOODS AND SERVICES			
Description		2016- 2017	2015 - 2016
		Kshs	Kshs
Utilities, supplies and services		612,100.00	350,000.00
Electricity		28,718.00	-
Office rent		-	-
Communication, supplies and services		6,960.00	106,960.00
Domestic travel and subsistence		-	-
Printing, advertising and information supplies & services		-	-
Rentals of produced assets		-	-
Training expenses		-	-
Hospitality supplies and services		-	-
Other committee expenses		1,806,000.00	4,242,300.00
Committee allowance		2,116,550.00	-
Insurance costs		-	-
Specialized materials and services		-	-
Office and general supplies and services		769,988.00	1,197,060.00
Fuel ,oil & lubricants		1,100,000.00	350,000.00
Other operating expenses			-
Routine maintenance – vehicles and other transport equipment		377,300.00	152,860.00
Routine maintenance – other assets			-
Total		6,817,616.00	6,399,180.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	14,630,000.00	13,387,931.00
Transfers to secondary schools	22,000,000.00	18,350,000.00
Transfers to Tertiary institutions	-	10,000,000.00
Transfers to Health institutions	-	3,831,199.55
TOTAL	36,630,000.00	45,569,130.55

7 OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	12,393,866.00	11,944,288.00
Bursary -Tertiary	17,399,900.00	19,862,000.00
Bursary-Special schools	1,167,100.00	351,000.00
Mocks & CAT	-	-
water	-	9,900,000.00
Agriculture (food security)	-	-
Electricity projects	-	-
Security	10,330,000.00	3,900,000.00
Roads	-	18,488,119.05
Sports	1,500,000.00	2,999,800.00
Environment	2,500,000.00	-
Emergency Projects (specify)	4,795,109.00	6,653,427.95
Total	50,085,975.00	74,098,635.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

9 ACQUISITION OF ASSETS			
Non Financial Assets		2016 - 2017	2015 - 2016
		Kshs	Kshs
Purchase of Buildings			
Construction of Buildings			
Refurbishment of Buildings			
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles			
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	313,336.00
Purchase of computers ,printers and other IT equipments			
Purchase of photocopier			
Purchase of other office equipments			
Purchase of soft ware			
Acquisition of Land			
Total		-	313,336.00

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

9 Other Payments		2016 - 2017	2015 - 2016
DEO OFFICE		400,000.00	
WANYORORO B PUBLIC TOILET		500,000.00	
WANYORORO B PUBLIC TOILET		500,000.00	400,000.00
KIRIMA SOCIAL HALL		500,000.00	2,060,000.00
TOTAL		1,900,000.00	2,460,000.00
Account Number		2016- 2017	2015 - 2016
		Kshs (30/6/2017)	Kshs (30/6/2016)
10A: Bank Balances (cash book bank balance)		287,658.95	16,323,088.25
Name of Bank, Account No. & currency			
ABC Bank Acc. No. 008215001001302		287,658.95	16,323,088.25
Total			
		2015 - 2016	2015 - 2016
		Kshs	Kshs
10B: CASH IN HAND)		-	-
Total		-	-
	Date imprest taken	Amount Taken	Amount Surrendered
		Kshs	Kshs
Name of Office	dd/mm/yy	-	-
Total		2016 - 2017	2015 - 2016
		Kshs	Kshs
13 BALANCES BROUGHT FORWARD			
		16,323,088.25	37,313,943.90
		-	
		16,323,088.25	37,313,943.90

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

Bank accounts	<i>[Provide short appropriate explanations as necessary]</i>		
Cash in hand			
Imprest	PRIOR YEAR ADJUSTMENTS		
Total			
		2016 - 2017	2015 - 2016
14		Kshs	Kshs
Bank accounts			-
Cash in hand			
Imprest			
Total			
OTHER IMPORTANT DISCLOSURES			
		2016 - 2017	2015 - 2016
		Kshs	Kshs
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
Construction of buildings		-	-
Construction of civil works			
Supply of goods			
Supply of services		Kshs	Kshs
TOTAL		-	-
15.2 PENDING STAFF PAYABLES (See Annex 2)			
Senior management		-	-
Middle management			
Unionisable employees			
Others (<i>specify</i>)		Kshs	Kshs
15.3 OTHER PENDING PAYABLES (See Annex 3)			
Amounts due to other Government entities (see attached list)			
Amounts due to other grants and other transfers (see attached list)			
Others (<i>specify</i>)			
15.4 PMC Account balances		Kshs	Kshs
PMC Account Balances		2,467,110.25	-
		2,467,110.25	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2016/17
	Land		
Buildings and structures			
Transport equipment	6,350,000.00	6,350,000.00	6,350,000.00
Office equipment, furniture and fittings	383,582.00	696,918.00	696,918.00
ICT Equipment, Software and Other ICT Assets	566,350.00	566,350.00	566,350.00
Other Machinery and Equipment			
Heritage and cultural assets			
Intangible assets			
Total	7,299,932.00	7,613,268.00	7,613,268.00

LOCAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY

Reports and Financial Statements

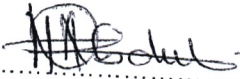
For the year ended June 30, 2017

TRIAL BALANCE AS AT 30TH JUNE 2017

		DR	CR
Cash and Cash equivalents			
	Bank Balances	287,658.95	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,377,430.00	
	Use of goods and services	2,895,066.00	
	Committee Expenses	3,922,550.00	
	Transfers to Other Government Units	36,630,000.00	
	Other grants and transfers	50,085,975.00	
	Social Security Benefits	120,960.00	
	Acquisition of Assets	-	
	Other Payments	1,900,000.00	
Receipts			
	Transfers from the Board		81,896,551.70
	Proceeds from sale of assets		
	Others receipts		
Fund Balance b/f			
			16,323,088.25
TOTAL		98,219,639.95	98,219,639.95

The accounting policies and explanatory notes to these financial statements form an integral Part of the financial statements. The Bahati CDF financial statements were approved on 20th July 2017 and signed by:

.....
Collins Oduor
Chairman CDFC



Hawa N. Abdul
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
1.0	Trial Balance The financial statements presented for audit do not include a trial balance produced as required by the relevant accounting standards. No explanation has been provided for failure to prepare the trial balance. In the absence of proper books of account, the source, accuracy and completeness of the figures in the financial statements cannot be confirmed.	The trial balance was prepared and forwarded for audit verification.	Hawah Abdul. Fund account Manager	Resolved	
2.0	Cash and cash Equivalent Examination Examination of the cash book and bank reconciliation statement as at 30 June 2015 reflects a cash book balance of Kshs. 8,087,665.70. However, the statement of assets reflects a bank balance of Kshs. 34, 575,443.90 reflected in certificate of bank balance instead of the reconciled cashbook balance of Kshs. 8,087,665.70. Therefore, the cash and cash equivalents balance reported was overstated by Kshs. 26,487,777.30. Consequently, the accuracy of cash book balance as at 30 th June 2015 is doubtful.	It is true that the statement of assets reflects a bank balance of Kshs. 34,575,443.90. This was by the fact that I recognized the deposit from the board of Ksh.26, 007,071.00 that was affected on 26 th June 2015 but was not recorded on the cash book.	Hawah Abdul. Fund account Manager	Resolved	
3.0	Outstanding Imprests The statement of financial assets and as disclosed under Note 12© to the financial statements reflects outstanding imprests totalling to Kshs. 2, 738,500.00 as at 30 June 2015. The imprest was held by	It is true that by the end of financial year 2015 there were several outstanding imprests. However, the imprests were already surrendered but were not cleared as at the end of	Hawah Abdul. Fund account Manager		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BAHATI
CONSTITUENCY**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>one officer and the further date of issue and date due for surrender on the imprest was not indicated as required. It was not explained why the officer had not accounted for or surrendered the imprest as at 30 June 2015. Further, the officer was issued with more than one imprest contrary to section 5.6.6 of the Government Financial Regulations and procedures which prohibit issuance of a second imprest before the first one is surrendered. The irregularities were not explained. In the circumstance the recoverability of outstanding imprests is doubtful</p>	<p>financial year leading to a cash holding. The copies of surrendered imprests and cleared copies of F.O 24 attached for audit verification.</p>			



NG-CDF

**National Government Constituencies Development Fund
Bahati Constituency**

P.O Box 22.

Bahati

Cell: 0723441732

Email: bahati@cdf.go.ke Website: www.bahaticonstituency.org

PROJECT NAME	ACCOUNT No.	ACCOUNT BALANCES 2015/16	ACCOUNT BALANCES 2016/17
Murungaru Primary	008215001000969	1,588.50	564.50
Nyathuna primary	008215001004142	—	2,288.25
Muriundu Primary School	008215001004415	—	71,727.25
Bahati PCEA primary	008215001001663	962.50	2,364.50
Ithagani primary	008215001004502	—	499,555.25
Mikeu primary	008215001004145	—	793.50
Mugwathi primary	008215001002360	693.50	3,390.25
Osembo primary	008215001000849	1,821.00	1,658.50
Ndimu primary	008215001002575	3,395	2,547.00
Central primary	008215001003892	530	1,650.50
Lanet umoja primary	008215001000970	—	—
Jacarana da primary school	008215001003259	701,415.50	2,112.75
St John Bahati primary school	008215001001568	1,383	805
Bavuni primary school	008215001004150	—	193.25
Kiamaina secondary school	008215001004416	—	67,157.50
Heshima secondary school	008215001001282	1,000,160.50	194
Limuko secondary school	008215001000850	1,500,044	177,425.75
J.M.Kariuki secondary school	008215001003428	600,319.50	4,851
Bahati PCEA Girls secondary school	008215001002405	1,001,914	8,586.25
ST Anthony Engoshura sec	008217001000024	1,342	998,912
Ourlady of victory secondary sch	008217001000025	736	1,579
kimani Ngunjiri Secondary School	008215001002575	3,395	2,547
St. Joseph Kari Secondary School	008215001000828	—100	2,989.25
King David High School	008215001003934	29,229.75	1,745.75
Workers High School	008215001000173	1,617	3,712
Rurii Secondary School	008215001000984	9,074.50	6,288.50
St. Gerald Secondary School	008215001001229	20.50	1,002,404.50
St. Peters Primary School	008215001000853	33	244.75
Workers Primary School	008215001002363	701,526	810
Engashura Primary School	008215001001153	524.50	799
Kamur unyu Primary School	008215001000844	2753.25	2753.25
Muringa Primary School	008215001001371	151,078.50	4,386
Ourlady of Mercy Primary School	008215001002373	789.50	1,833
Our lady of Fatima Primary	008217001000025	736.00	1,579.75
Wanyororo primary school	008215001004161	—	685.75

Vision: To be a leading public institution in the effective and efficient management of devolved funds



**National Government Constituencies Development Fund
Bahati Constituency**

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NG-CDF

Mwiruti primary	008215001004416	—	67,159.53
Bishop Edward Donovan Secondary School	008215001000754	2,838	2,999.50
St. Johns Bahati Secondary School	008215001000947	63.50	63.50
Dundori Secondary School	008215001000836	1,651.50	1,651.50
Mwiruti Secondary School	008215001000830	1,516	3,665
Bahati Dispensary	008215001002415	202,384	3,340
Security			
Rurii Assistant Chiefs Office	008215001003018	9,491	5,610.50
Dundori Police Post	008215001003373	191	40,802.25
Karunga Assistant Chiefs Office	008215001004166	—	599
Mutukania Assistant Chiefs Office	008215001004424	—	2,969.75
Murungu Assistant Chiefs Office	008215001004372	—	2,032.75
Menengai Assistant Chiefs Office	008215001004422	—	1,070.25
Kiamaini Police Post	008215001003018	31,391.50	5,610.50
Kagoto AP Post	008215001003656	2,058	2,886.50
Bahati Police Post	008215001003870	1,537.75	663.75
Thayu Assistant Chief Office	008215001003838	70.50	11,791
Kiamunyeki Assistant Chief Office	008215001004215	—	415.25
Mwaki Mugi Assistant Chiefs Office	008215001001941	—	3,780
New Bahati Chiefs Office	008215001000952	200,087	441.50
Mugumo Sub-location Chiefs Office	008224001000045	640	1,030.75
Bahati Chief's Office (Matangi tisa)	008215001002374	-100	0
Others			
Kirima Social Hall	008215001002546	400,235.50	39
Wanyoro B. Public Toilet	008215001004170	0	231,467.25

Prepared by: Hawah N Abdul (Fund A/c Manager)

Sign: 

Date: 25/7/2017

Verified by: Julius Juma (Bank Manager)

Sign: 

Date: 27/07/2017

Vision: To be a leading public institution in the effective and efficient management of devolved funds

Date: 3rd July, 2017

Report of the Board of Survey on the Cash and Bank Balances of ..Bahati CDF Account .. as at the close of business on 30th June, 2017

The Board, consisting of – (Names and official titles)

- 1. Ms. Hawa Abdul - C.D.F. Funds Manager Bahati
- 2. Mr. Antony Wagura - District Civil Registrar Bahati
- 3. Ms. Keziah Mwaura - District Youth Officer Bahati

Assembled at the office of District Accountant at 10.00 A.M. (time) on the 3rd day of July, 2017

and the following cash was produced:-

Notes	Sh. NIL
Silver	Sh NIL
Copper	Sh. NIL
Cheques (as per details on reverse) ..	Sh. NIL

NIL

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 30th June, 2017

Cash on hand	Sh.	
Bank Balance	Sh	<u>287,658.95</u>
		<u>287,658.95</u>

The Bank Certificate of Balance showed a sum of Sh. One Million threehundredand seventy seven thousand, eight hundred and forty eight Cents sixty five (Sh. 1,377,848Cts 65) Standing to the credit of the account on 30th June, 2017.

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


.....
Chairman

Date: 3rd July 2017


.....
Members of the Board





CONSTITUENCIES DEVELOPMENT FUND

BAHATI CONSTITUENCY DEVELOPMENT FUND

CDF BUILDING, MAILI KUMI
OFF NAKURU-NYAHURURU ROAD
P.O BOX 22
BAHATI
Tel: 0723-441732

MINUTES FOR BAHATI CONSTITUENCY

CDFC MEETING HELD ON 10th JULY 2017 AT 10.00 AM AT THE CDFC BOARDROOM

MEMBERS PRESENT

- | | | |
|----------------------|---|----------------------|
| 1) Collins Oduor | - | Chairman |
| 2) Sammy Gitau | - | Secretary |
| 3) Hawa Abdul | - | Fund Account Manager |
| 4) Macharia Njiru | - | D.O. Bahati |
| 5) Daniel Macharia | - | Member |
| 6) Leah Wanjiru | - | Member |
| 7) Judy Wairimu | - | Member |
| 8) Grace Mwathi | - | Member |
| 9) Elizabeth Wanjiku | - | Member |
| 10) Antony Njui | - | Member |

AGENDA

1. IPSAS 2016/2017
2. Project Progress reports
3. AOB

PRELIMINARIES

The meeting was called to order by the Chairman at 9 am after which he requested Daniel to open with a word of prayer. He welcomed the members to the meeting of the day and informed them of the main agendas.

Min 01/10/07/17/CDFC: IPSAS 2016/17

The Fund manager tabled the financial statements before the members and elaborated to them about all the expenditures and how they are captured in the financial statement. The members were

Chairman Collins Oduor Sign: [Signature]

Secretary: Sammy Gitau Sign: [Signature]

impressed that during the financial year they were able to release the funds to projects on time and most projects had been implemented and even commissioned and handed over to the clients.

The members unanimously adopted the financial statement as true position of the constituency financial position.

Min 02/10/07/17/CDFC: PROJECTS STATUS

Bahati ward

The members representing the area stated that most projects are complete and in use i.e Jacaranda Primary School, JM Memorial Secondary, Our Lady of Fatima Secondary, However, Some are ongoing and would require more funds in financial year 2017/18 i.e Bahati Police station, Mutukanio Chiefs Office, Bahati PCEA Girls secondary school among others.

Kiamaina Ward

The area Member Mr. Daniel Kimani told members that about 80%of projects were completed and handed over for use. He added that Workers High school would require more funding to complete modern administration block, Rurii secondary school is ongoing, Rurii Chiefs office would require funds for construction, completion of menengai chiefs office, Completion of Kiamaina secondary library and Menengai Hill High school secondary Library among others

Kabatini Ward

The Area Rep said that many projects were complete but cited that more funds are required to rehabilitate classrooms.

Lanet/Umoja

The Chairman who also represents the area reported that most projects were completed and commissioned such as St.Joseph Kari secondary school, Donovan secondary school, Ndimu Primary school, Lanet Primary School among others. He said that several proposals from the area had been received by the office but would be scrutinized at a later date after the board gives guidelines on proposals

Dundori Ward

The area rep equally reported 90%completion of projects and said that more funds would be required to facilitate security projects and Education infrastructure.

AOB

The Chairman urged members to profile all the ongoing projects so as they can be completed in financial year 2016/17. There being no other business the meeting was ended with a word of prayer from Daniel Kimani.

Chairman E. Chwa Collins Sign: [Signature]

Secretary: S. N. N. N. N. N. Sign: S. G. NJU

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
ACCOUNT NUMBER: 008215001001302

AS AT 30TH JUNE 2017 Station: BAHATI CONSTITUENCY DEVELOPMENT FUND

Balance as per Bank Statement
Less:

(1) Payments in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

(2) Receipts in Bank Statement not yet recorded in Cash Book


Add:

(3) Payments in Bank Statement not yet recorded in Cash book

(4) Receipts in Cash Book not yet recorded in Bank Statement

Amounts	Amounts	Amounts
Shs.	Shs.	Shs.
		1,377,848.65
1,167,850.70		
0.00	1,167,850.70	
77,661.00		
0.00	77,661.00	
Bank Balance as per Cash Book		287,658.95

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct



SNR ACCOUNTANT

3/7/2017

Signature

Designation

Date

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

CHQ. NO	Date	PAYEE	AMOUNT (Shs.)
	31.5.16	ashleys kenya ltd	5,000.00
2221	30.6.16	coom of income tax	255.00
2223	30.6.16	comm of income tax	753.00
2224	30.6.16	comm of income tax	239.00
2225	30.6.16	com of income tax	513.00
2227	30.6.16	comm of income tax	285.00
2248	30.6.16	kabete technical	6,000.00
2371	30.6.16	natewa high school	3,000.00
2446	23.8.16	Vat	14,946.00
2460	31.8.16	kiamaina secondary	6,500.00
2505	9.11.16	Vat	141,000.00
2506	9.11.16	Domestic tax	63,450.00
2530	22.12.16	Domestic tax	93,744.00
2554	10.1.17	vat	1,926.00
2556*	10.1.17	Vat	1,440.00
2579	31.1.17	UON	10,000.00
2583	31.1.17	Bahati institute	4,000.00
2591	31.1.17	Rongai CBD	4,000.00
2645	31.1.17	Nakuru Mountain	3,000.00
2681	31.1.17	Machakos Tech	10,000.00
2690	31.1.17	Panagani Special	8,000.00
2703*	31.1.17	Kibabii University	4,000.00
2759	17.2.17	bahati north	22,600.00
2760	17.2.17	Bahati oasis	2,400.00
2767	17.2.17	Centinela Sec	5,000.00
2772	17.2.17	Christ the King Sec	9,000.00
2775	17.2.17	Daystar Girls	6,000.00
2791	17.2.17	Goshen Sacred Girls	7,000.00
2809	17.2.17	Jubilee Education Centre	2,400.00
2820	17.2.17	Kiarthaini Sec	5,000.00
2825	17.2.17	Kimani Ngunjiri High	12,000.00
2829	17.2.17	Kioge Girls	3,000.00
2858	17.2.17	Hyrax Inst	4,000.00

KMTC EMBU	5,000.00
KMTC KURIA	3,000.00
Shammah Inst	3,000.00
kabete technical	3,000.00
Embu Uni	9,000.00
Aberdare TTC	6,000.00
Bahati institute	5,000.00
College of Agric	3,000.00
Brightstar Inst	6,000.00
Daystar Girls	6,000.00
Daystar Girls	3,000.00
Emmanuel High	3,000.00
Evans Sec	3,000.00
Exodus High	8,000.00
Gilgil Girls	2,000.00
Gitiha Sec	3,000.00
Green Springs	2,000.00
Kanga High	3,000.00
Kapropita Girls	2,000.00
Kivumbini Sec	2,000.00
Koisamo Sec	3,000.00
Lanet Hills View	2,000.00
Little Angels	10,000.00
Magereza Academy	2,000.00
VAT	2,196.00
VAT	9,454.00
Bahati Instute	10,000.00
KIM	17,000.00
KIPC	3,000.00
KMTC EMBU	3,000.00
KMTC Makueni	3,000.00
Lugari TTC	3,000.00
MFAEC athletic	10,000.00
Thika College	3,000.00
TTTI	5,000.00
Thika School of Accounting	10,000.00
Meru School	10,000.00
Mugumo Girls	3,000.00
Naivasha High	3,000.00
Nakuru West Sec	2,000.00
Ndege Sec	3,000.00
NYS Sec	3,000.00
Precious View	3,000.00
Rarakwa Girls High	3,000.00
St. Francis Lare	2,000.00
St. Clares Girls	3,000.00
CDN Small Homes	5,000.00
Mentor High	2,500.00
Molo Highway Sec	2,500.00
Muriricua Sec	2,500.00
Mwenda andu Sec	3,000.00
Naaro High	5,000.00
Nakuru Achievers	5,000.00
Nakuru Central	2,500.00
ndaragwa Girls	5,000.00
ngarariga girls	3,000.00
Our lady Of Mercy	2,500.00
Ronaka High	2,400.00
Rurii Sec	115,500.00
Sacred Hills	2,500.00
St. Clares Girls	2,000.00

3315	3.3.17	St. Francis Upperhill	2,500.00
3324	3.3.17	st. Joseph Chepterit	2,500.00
3330	3.3.17	St. Mary Mission	5,000.00
3331	3.3.17	St. Mary Girls	5,000.00
3336	3.3.17	St. Trizah	5,000.00
3343	3.3.17	Wheatfield Girls	3,000.00
3347	3.3.17	Chesingele Sec School	3,000.00
3352	3.3.17	KMTC Makueni	5,000.00
3365	3.3.17	Mgt Uni Of Africa	3,000.00
3368	3.3.17	Embu Uni	6,000.00
3397	13.3.17	st. paul UNI	16,500.00
3403	13.3.17	Tech Uni of Machakos	3,000.00
3417	13.3.17	Meru Tech Uni	4,000.00
3424	13.3.17	Goshen high	3,000.00
3428	13.3.17	Khalsa SEC	2,500.00
3429	13.3.17	Kigumo girls	6,000.00
3431	13.3.17	larmudiac high	3,000.00
3439	13.3.17	Medirose	3,000.00
3446	13.3.17	New Elimu	12,000.00
3452	13.3.17	sambugo school	5,000.00
3457	13.3.17	st. mary girls	5,000.00
3491	13.3.17	Meru Uni	4,000.00
3503	24.4.17	Emmanuel High	3,000.00
3505	24.4.17	vat	19,200.00
3514	28.4.17	vat	2,689.70
3535	23.5.17	Heroes High	5,000.00
3538	23.5.17	Bahati PCEA	10,000.00
3544	23.5.17	vat	10,800.00
3546	23.5.17	Our lady of Victories	3,000.00
3547	23.5.17	our lady of fatma	3,000.00
3556	29.5.17	Poror High	5,000.00
3559	29.5.17	Kimani Ngunjiri High	6,000.00
3562	29.5.17	lanet TTC	20,000.00
3563	29.5.17	Kagumo High	6,000.00
3565	29.5.17	Embu Uni	10,000.00
3566	29.5.17	Kabarak Uni	6,000.00
3575	23.6.17	Heroes High	8,000.00
3585	23.6.17	Cosmopolitan Sacco	71,534.00
3586	23.6.17	Unaitas Sacco	18,695.00
3587	23.6.17	NHIF	3,700.00
3588	23.6.17	NSSF	10,320.00
3589	23.6.17	comm of income tax	6,911.00

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK. 1,167,850.70

Date	Details	Amount (Shs.)
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3 PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK.		
Date	Details	Amount (Shs.)
31/10/2016	Bank Charges B/F	
31/12/16	Bank Charges	2,161.50
31.1.17	Bank Charges	1,608.50
31.3.17	Bank Charges	1,787.50
30.4.17	Bank Charges	16,126.00
28/2/17	Bank charges	9,729.50
	Undercast	17,702.00
31.5.17	Bank Charges	17,700.00
30.6.17	Bank Charges	6,226.00
30/11/2016	Bank Charges	3,382.50
		1237.50
		77,661.00

Date

Details

Amount (Shs.)

0.00