

REPUBLIC OF KENYA



Paper laid:
By the HOD
on Thurs. 30/8/18
Amayo

OFFICE OF THE AUDITOR-GENERAL



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KIMININI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



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

29 SEP 2017



RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
KIMININI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

Table of Contents

Page

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II.	FORWARD BY THE C.D.F CHAIRMAN	3
III.	STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	4
IV.	STATEMENT OF RECEIPTS AND PAYMENTS	6
V.	STATEMENT OF ASSETS.....	7
VI.	STATEMENT OF CASHFLOW	8
VII.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	10
VIII.	SIGNIFICANT ACCOUNTING POLICIES.....	24
IX.	NOTES TO THE FINANCIAL STATEMENTS.....	26

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 (NG-CDF) 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 Kiminini Constituency's day today management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Haron K. Rotich
3.	Accountant	Francis K. Guchu
4.		

(d) Fiduciary Oversight Arrangements

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

(e) Kiminini NG-CDF Headquarters

P.O. Box 1683 30200,
Dipakben Vipul Dodhia Building,
Milimani Road (Opposite Kitale Club),
Off Eldoret-Kitale Highway,
KITALE.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

(f) Kiminini NG-CDF Contacts

Telephone: (+254) 722700266

E-mail: cdfkiminini@cdf.go.ke

Website: www.cdf.go.ke

(g) Kiminini Cdf Bankers

Cooperative bank

Kitale Branch

A/c number 01141599005900

P.O BOX 1058,

KITALE

(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- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017


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

The Kiminini constituency development fund in the financial year 2016/17 was allocated kshs 81,896,551 Eighty one million Eight hundred and Ninety six Thousand five hundred and Fifty one only by the NGCDF board. During the financial year 2016/2017 Kshs 50,948,277 was disbursed to the constituency by end of June 2017 . Our budget therefore has been funded 62%. The NG-CDFC was able to disburse the funds to the project management committees as soon as the A.I.E was available. The projects implemented by the pmcs are at various stages of completion.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended 30th June 2017 most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and or increasing costs for the various projects materials and labour due to time factor. Cases of misappropriation may also not be ruled out.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the cdf board. The board should try to release funds in one instalment of 100% or two instalments of 50% each before end of the financial year to enable the cdf implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2017/2018.


JOHN SIBOE

CHAIRMAN NG-CDFC KIMININI CONSTITUENCY

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF CDF 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 NG-CDF. 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 KIMININI NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes:


- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF.
- c) 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.
- d) Safeguarding the assets of the NG-CDF.
- e) Selecting and applying appropriate accounting policies.
- f) Making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the *Kiminini cdf* accepts responsibility for the CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer charge of the *Kiminini NG-CDF* further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Kiminini NG-CDF* confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF'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 CDF'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 *Kiminini NG-CDF's* financial statements were approved and signed by the Accounting Officer on 4th Aug 2017.


John Siboe
Chairman NG-CDFC


Haron K. Rotich
Fund Account Manager

4.0 Other Grants and Transfers

4.1 Bursary

Included in the other grants and other payments figure of Kshs.25,992,980 reflected in note 7 to the financial statements is total bursary expenditure of Kshs.17,551,000. However, acknowledgement letters from recipient institutions were not availed for audit review, In addition the list of bursary subcommittee members and criteria for vetting the beneficiaries were not availed for audit verification.

Under the circumstances, the regularity of bursary expenditure of Kshs.17,551,000 could not be confirmed.

4.2 Environment

Included in the other grants and other payment figure of Kshs.25,992,980 reflected in note 7 to the financial statements is environment expenditure of Kshs.2,501,980 out of which Kshs.2,060,000 was disbursed to various project management committees for planting of trees. However, actual expenditure returns from the project management committees were not availed for audit verification.

Under the circumstances, the regularity of environment expenditure of Kshs.2,060,000 could not be confirmed.

5.0 Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets figure of Kshs.1,084,349 relating to construction of additional floor of National Government Constituencies Fund Office at Kiminini Centre. However, designs, bill of quantities, approvals from various government departments, completion/interim certificates and minutes of site/inspection meetings were not provided for audit review, In addition, procurement records such as tender advertisement, tender evaluation and award minutes, letter of offer, acceptance letter and contract/agreement were not availed for audit verification.

Under the circumstances, the regularity of the expenditure of Kshs.1,084,349 could not be confirmed.

6.0 Bank Balances

The statement of assets reflects a reconciled bank balance of Kshs.749,348. A review of the bank reconciliation statement for the month of June 2017 revealed unrepresented cheques totalling Kshs.9,576,637.90 which included stale cheques amounting to Kshs.847,637 which had not been reversed in the cash book. In addition, no information was provided on when the other unrepresented cheques amounting to Kshs.8,827,290 were presented and cleared by the bank.

Under the circumstances, the validity and accuracy of bank balances of Kshs.749,348 could not be confirmed.

7.0 Pending Staff Pay

Note 12.2 to the financial statements reflects pending staff pay of Kshs.869,578 relating to unionisable employees. However, no documentary evidence was availed in support of the balance.

Under the circumstances, the validity and accuracy of pending accounts payable of pending staff pay of Kshs.869,578 could not be confirmed.

8.0 Other Pending Payables

Note 12.3 to the financial statements reflects other pending payables of Kshs.30,948,275 which vary with the analysis of other pending payables figure of Kshs.28,500,000 reflected in annex 3 to the financial statements resulting in a variance of Kshs.2,448,275 which has not been reconciled.

Under the circumstances, the validity and accuracy of other pending payables of Kshs.30,948,275 could not be confirmed.

9.0 Summary of Fixed Assets Register

Annex 4 of the summary of fixed assets register attached to the financial statements reflects total assets figure of Kshs13,225,327 as at 30 June 2017 which is the same as the closing balance for 2015/16. However, note 8 to the financial statements reflects construction of building figure of Kshs.1,084,349 which has been excluded from the summary of fixed assets register total figure.

Under the circumstances, the accuracy and completeness of the total assets figure of Kshs13,225,327 as at 30 June 2017 could not be confirmed.

10.0 Unsupported Project Management Committee Bank Balances

Annex 4 of the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.5,268,803 as at 30 June 2017. However, cash books, bank confirmation certificates, bank statements and bank reconciliation statements of the said bank accounts were not provided for review.

Consequently, the existence, accuracy, validity and completeness of the project management committee bank balance of Kshs. 5,268,803 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Kiminini Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.oagkenya.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kiminini Constituency set out on pages 6 to 37, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund- Kiminini 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 do not comply with the National Government Constituencies Development Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Presentation and Accuracy of Financial Statements

A review of the financial statements availed for audit review revealed that the table of contents indicate the significant accounting policies are at page 24 instead of page 13. In addition, the statement of receipts and payments, statement of cash flows and summary statement of appropriation period is indicated as at 30 June 2017 instead of the year ended 30 June 2017. Further page 12 is missing in the financial statements and all pages after page 14 are not sequentially numbered.

Under the circumstances, the financial statements are not accurately presented in accordance with International Public Sector Accounting Standards and as prescribed by Public Sector Accounting Standards Board.

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

2.0 Use of Goods and Services - Other Committee Allowances

The statement of receipts and payments reflects a use of goods and services figure of Kshs.13,431,585 which includes Kshs.3,200,000 and Kshs.5,336,920 in respect of other committee allowances and committees allowances respectively. However, invitation letters, signed attendance register, and the monitoring and evaluation reports were not availed for audit verification.

Under the circumstances, the validity and accuracy of other committee allowances and committees allowances total amount of Kshs.8,536,920 could not be confirmed.

3.0 Transfer to Other Government Entities

3.1.1 Unconfirmed Expenditure

The statement of receipts and payments reflects transfers to other government units figure of Kshs.29,840,000 relating to funds disbursed to primary and secondary schools for various projects to be implemented by project management committees. However, actual expenditure returns from project management committees and acknowledgement letters from institutions that received funds were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether funds totaling Kshs.29,840,000 were actually received and utilized for the budgeted projects in the year under review.

3.2 Purchased of Land

Included in the transfers to other government entities figure of Kshs.29,840,000 reflected in note 6 to the financial statements is purchase of land expenditure of Kshs.4,900,000. However, procurement records such as opening, evaluation and award minutes, search from lands office in Kitale, valuation report and document of ownership such as title/lease were not availed for audit verification.

Under the circumstances, the ownership, and regularity of the expenditure of Kshs.4,900,000 on purchase of land could not be confirmed.

3.3 Purchase of School Buses

Included in the transfers to secondary schools figure of Kshs.17,340,000 reflected in note 6 to the financial statements is an expenditure of Kshs.6,105,000 incurred on the purchase of three school buses. However, procurement records such as opening, evaluation and award minutes, inspection and acceptance report were not availed for audit review. Further, logbooks for the buses were not availed for audit verification.

Under the circumstances, the ownership, and regularity of the expenditure of Kshs.6,105,000 on purchase of buses could not be confirmed

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 adverse 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, except for the matters described in the Basis for Adverse Opinion sections and other matter, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Absorption

During the year under review, the Fund had a total budget of Kshs.104,686,372 against expenditure amount of Kshs.72,752,657 or 69% resulting in under expenditure of Kshs.31,933,715 or 31% as summarized below:

Item	Budget (Kshs)	Actual Expenditure (Kshs)	Under /Over expenditure (Kshs)	Under/Over Expenditure % (Kshs)
Compensation of Employees	3,249,321	2,391,743	857,578	26
Use of goods and services	3,925,747	4,894,665	-968,918	(25)
Committee Expenses	7,924,331	8,536,920	-612,589	(8)
Transfers to Other Government Units	42,440,000	29,840,000	12,600,000	30
Other grants and transfers	45,872,598	25,992,980	19,879,618	43
Social Security Benefits	24,000	12,000	12,000	50
Acquisition of Assets	1,250,375	1,084,349	166,026	13
Total	104,686,372	72,752,657	31,933,715	31

Funds not utilized is an indication of approved programs not implemented. This is an indication that the budget has not fully met the intended objectives of improving delivery of goods and services to the residents of Kiminini constituency. In addition, management may be over budgeting on activities, hence need to relook in its budgeting mechanism to ensure priority areas are budgeted for.

1.2 Project Implementation

During the financial year ended 30 June 2017, the Fund had an approved budget of Kshs.104,686,372 . However, project status report as at 30 June2017 showing a list of projects, approved amount, balance disbursed, project commencement date, date of

completion, approved expenditure, actual expenditure and level of completion was not availed for audit review.

Under the circumstances, it was not possible to confirm the extent to which the constituents of Kiminini Constituency received goods and services for funds allocated for the year ended 30 June 2017.

1.3 Projects Verification

Physical verification of five (5) projects costing Kshs. 2,600,000 revealed that, out of five (5) projects, four (4) projects were complete and in use while one (1) was on going as indicated below.

Project	Activity	Amount Disbursed (Kshs.)	Observation
Kiminini Police post	Fixing shutters, plumbing works, painting of 10 staff houses	1,000,000	Plumbing works done though no running water through the taps, staff houses painted
Maili Saba Police Patrol Base	Construction of two new houses for staff	400,000	Construction completed; structure done, paint job done, electrical works done
Milele Secondary School	Completion of classrooms	300,000	Classrooms fitted with window frames and windows, doors fitted, roof done with iron sheets
Misemwa Secondary School	Completion of 2 classrooms and Construction of toilet block	400,000	Labelling not done, classrooms completed: roofing with iron sheets, paint job done, window frames and windows fixed
St. Teresas Girls Secondary School Bikeke	Completion of dining hall	500,000	Dining hall not yet complete: structure done, window frames fitted, slab done, roofing done

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 continue as a going concern/ 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's 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 Fund'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:

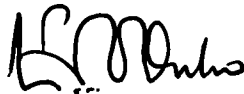
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 Fund'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's 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's 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

31 July 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30TH JUNE 2017

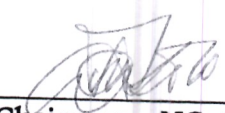
	Note	2016-2017	2015- 2016
RECEIPTS			Kshs
Transfers from Other Government Entities	1	50,948,277	152,408,799.
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		50,948,277	152,408,793.
PAYMENTS			
Compensation of Employees	4	2,403,743.	1,245,731.
Use of goods and services	5	13,431,585	7,758,714.
Transfers to Other Government Units	6	29,840,000	87,600,000.
Other grants and transfers	7	25,992,980	37,774,764.
Acquisition of Assets	8	1,084,350	-
Other Payments	9	-	-
TOTAL PAYMENTS		72,752,658.	140,247,179.

SURPLUS/DEFICIT

(21,804,381)

12,161,614.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **Kimini** NG-CDF financial statements were approved on 4th Aug 2017 and signed by:


Chairman – NG-CDFC


Fund Account Manager

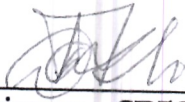
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

V. STATEMENT OF ASSETS AS AT 30TH JUNE 2017

	Note	2016-2017	2015-2016
			Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	749,348	22,370,577.
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11	236,092	419,244.
TOTAL FINANCIAL ASSETS		985,440.	22,789,821.
REPRESENTED BY			
Fund balance b/fwd.	13	22,789,821	10,628,207.
Surplus/Deficit for the year		(21,804,381)	12,161,614.
Prior year adjustments	14		
NET FINANCIAL POSITION		985,440	22,789,821.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **Kiminini** CDF financial statements were approved on 4th Aug 2017 and signed by:


Chairman - CDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW AS AT 30TH JUNE 2017


Receipts for operating income	Note		2015 – 2016
Transfers from CDF Board	1	50,948,277	152,408,793.00
Other Receipts	3		
			152,408,793.00
Payments for operating expenses			
Compensation of Employees	4	2,403,743	1,245,731.
Use of goods and services	5	13,431,585	7,758,714.
Transfers to Other Government Units	6	29,840,000	87,600,000.
Other grants and transfers	7	25,992,980	37,774,764.
Other Payments	11	-	
Adjusted for:			134,379,209.
Adjustments during the year Outstanding Imprest	12C	(236,092)	(419,244.)
Net cash flow from operating activities		71,432,216	133,959,965.
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	1,084,349	5,867,970.
Net cash flows from Investing Activities		(1,084,349)	(5,967,970.)
NET INCREASE IN CASH AND CASH EQUIVALENT		(21,804,381)	12,480,858.
Cash and cash equivalent at BEGINNING of the year	13	22,789,821	10,628,207.
Cash and cash equivalent at END of the year		749,348.	23,370,577.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiminini CDF financial statements were approved on 4th Aug 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

And signed by:
K2


Chairman CDFC


Fund Account Manager

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED AS AT 30TH JUNE 2017

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.	22,789,821.	104,686,372.	72,752,658.	31,933,714	62%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts(balance b/d)	-	-	-	-	-	
PAYMENTS						
Compensation of Employees	2,214,876.	1,034,445.	3,249,321.	2,391,743.	857,578.	74%
Use of goods and services	2,749,048.	1,176,699.	3,925,747.	4,894,665.	(968,918.)	97%
Committee Expenses	2,248,000.	5,676,331	7,924,331	8,536,920.	(612,589)	106%
Transfers to Other Government Units	42,440,000.	-	42,440,000.	29,840,000.	12,600,000	70%
Other grants and transfers	31,032,627.	14,839,971	45,872,598	25,992,980.	19,879,618	53%
Social Security Benefits	12,000.	12,000.	24,000.00	12,000.	12,000.	50%
Acquisition of Assets	1,200,000.	50,375	1,250,375	1,084,349.	166,026	53%
Other Payments	-	-	-	-	-	0 %
TOTALS	81,896,551.	22,789,821	104,686,372	72,752,658	31,933,714	86%

The Kiminini NG-CDF financial statements were approved on 4th Aug 2017 and signed by:



Chairman NG-CDF



Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-*CDF*. 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 NG-*CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NG-*CDF* in the form of actual goods /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 NG-*CDF* 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 *CDF* 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 *NG-CDF'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 *NG-CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.k2

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- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016-2017	2015 - 2016
			Kshs
CDF Board			
AIE NO			
AIE NO	A855038	36,853,449	
AIE NO	A839729	10,000,000	
AIE NO		4,094,828	
AIE NO	A829609		
AIE NO			
AIE NO	A825732		62,235,794.00
AIE NO	A820888		21,000,000.00
AIE NO	A820580		10,000,000.00
AIE NO	A796475		10,000,000.00
AIE NO	A724247		10,000,000.00
AIE NO	A796280		10,000,000.00
AIE NO	A796258		2,200,000
AIE NO	A790788		26,972,999.00
TOTAL		50,948,277	152,408,793.00

2. PROCEEDS FROM SALE OF ASSETS

	2017- 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2016-2017	2015 - 2016
	Ksh	Kshs
Basic wages of contractual employees	1,457,109	1,102,731.
Basic wages of casual labor		-
Personal allowances paid as part of salary		-
House allowance		130,000. -
Transport allowance		-
Leave allowance		-
Gratuity	934,634	-
Employer contribution to NSSF	12,000	13,000.
Other personnel payments		-
Total	2,403,743	1,245,731.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016-2017	2015 - 2016
		Kshs
Utilities, supplies and services	1,401,458.	246,448.
Office Rent	252,500.	213,000.
Electricity		
Communication, supplies and services	266,129	.
Domestic travel and subsistence	1,010,552.	.
Printing, advertising and information supplies & services	367,124.	
		-
Training expenses	852,900.	702,200.
Hospitality supplies and services	174,258.	115,000.
Insurance costs	-	401,800.
Specialised materials and services	-	-
Office and general supplies and services	-	.
Fuel ,oil & lubricants	300,000.	300,000.
Other operating expenses	94,338.	-
Routine maintenance – vehicles and other transport equipment	138,751.	518,965.
Routine maintenance – other assets	36,655	
Other committee allowance	3,200,000	283,501
Committee Allowance	5,336,920	4,977,800
TOTAL	13,431,585	7,758,714.

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015 - 2016
		Kshs
Transfers to National Government entities:		
Transfers to primary schools	12,500,000	17,600,000.
Transfers to secondary schools	17,340,000	60,000,000.
Transfers to tertiary institutions	-	10,000,000.
Transfers to health institutions	-	-
TOTAL	29,840,000	87,600,000 .

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

7. OTHER GRANTS AND OTHER PAYMENTS

	2016-2017	2015 – 2016
		Kshs
Bursary –Secondary	11,151,000.	14,187,000.
Bursary –Tertiary	6,400,000.	410,000.
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	-	600,000.
Agriculture (food security)	-	-
Electricity projects	-	-
Security	3,000,000.	12,850,000.
Roads	-	-
Sports	800,000.	2,169,044.
Environment	2,501,980.	1,271,820.
Emergency Projects (specify)	2,140,000	6,287,000.
TOTAL	<u>25,992,980</u>	<u>37,774,764.</u>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2016-2017	2015 - 2016
		Kshs
Purchase of Buildings		-
Construction of Buildings	1,084,349.	1,967,970.
Refurbishment of Buildings		-
Purchase of Vehicles		-
Purchase of Bicycles & Motorcycles		-
Overhaul of Vehicles		-
Purchase of Office furniture and fittings		-
Purchase of computers ,printers and other IT equipment		-
Purchase of photocopier		-
Purchase of other office equipment		-
Purchase of soft ware		-
Acquisition of Strategic Plan		3,900,000.
Total	1,084,349.	5,867,970.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	206-2017 Ksh	2015 – 2016 Kshs
Bank Charges	94,338	-
TOTAL	<u>94,338.</u>	-

10. A Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016-2017	2015 - 2016
		Kshs
COOPERATIVE BANK OF KENYA. KITALE BRANCH A/C NO 01141599005900	749,348.	22,370,577.
Total	749,348.	22,370,577.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.B. CASH IN HAND

	2016 – 2017 Kshs	2015 – 2016 Kshs
Total	00	.00

[Provide cash count certificates for each]

11. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Fund Account Manager</i>	30.6.2017	300,000	63,908	236,092.
Total				236,092.

[Include an annex if the list is longer than 1 page.]



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 BALANCES BROUGHT FORWARD

	2016-2017 Ksh	2015 - 2016 Kshs
Bank accounts		
Cash in hand	22,370,577	10,582,707.
Imprest		<u>45,500.00</u>
Total	<u>22,370,577</u>	<u>10,628,207.</u>
<i>[Provide short appropriate explanations as necessary]</i>		

11. PRIOR YEAR ADJUSTMENTS

	2016-2017 Ksh	2015 - 2016 Kshs
Bank accounts		
Cash in hand		
Imprest		417,885
Total	<u>236,092</u> <u>236,092</u>	<u>417,885.</u>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

12.0 OTHER IMPORTANT DISCLOSURES

12.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016-2017 Ksh	2015 – 2016 Kshs
Construction of buildings	166,026	50,375
Construction of civil works		
Supply of goods	(968,918)	
Supply of services		
	<u>(802,592)</u>	<u>50,375</u>

12.2. PENDING STAFF PAY

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	869,578	-
Others (<i>specify</i>)	-	343,515
	<u>869,578</u>	<u>343,515.</u>

12.3. OTHER PENDING PAYABLES (See Annex 1)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	12,600,000	4,000,000.
Amounts due to other grants and other transfers (see attached list)	19,879,618	13,515,000.
Others (<i>Committee expenses</i>)	(612,589)	222,280.
	<u>30,948,275.</u>	<u>17,737,280.</u>

Insert as per budget

12.4. PENDING RECEIVABLES FROM THE CDF BOARD (See statement of appropriation)

FINANCIAL YEAR	KSHS
2015/16	-
2016/17	30,948,275.
TOTAL	<u>30,948,275.</u>

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	C	d=a-c		
Construction of buildings						
1. Construction of NG CDF office	8,852,000.	01.07.2014		166,026		
2.						
3.						
Sub-Total	8,852,000.			166,026		
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Office Administration				(968,918)		For day today office activities
8.						
9.						
Sub-Total				(968,918)		
Supply of services						
10. CDPC Capacity Building				-		To be held soon
11. Committee allowance				(612,589)		
12.						
Sub-Total				(612,589)		
Grand Total				(446,563)		

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	B	C	d=a-c		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
4.							
Sub-Total							
Others (specify)							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	b	c	d=a-c		
Amounts due to National Govt Entities							
1. Mbao Farm Primary School	Purchase of 1 acre land	1,600,000.00			100,000		Awaiting funds from the board
2. Machungwa B. Primary School	Construction of one classroom	1,500,000.00			500,000.00		Awaiting funds from the board
3. Milele P. School	Renovation of Five classrooms	500,000.00			500,000.00		Awaiting funds from the board
4. Kimoson Primary School	Purchase of 1 acre land	1,500,000.00			1,500,000.00		Awaiting funds from the board
5. Shimo la Tewa Primary School	Construction of Admin Block	600,000.00			600,000.00		Awaiting funds from the board
6. Milimani Primary School	Construction of one classroom	500,000.00			500,000.00		Awaiting funds from the board
7. Forest Primary School	Construction of one classroom	500,000			500,000		Awaiting funds from the board
8. AIC Kibomet Secondary School	Completion of Dinning Hall	1,500,000			1,500,000		Awaiting funds from the board
9. George Fox Sec School	Purchase of One acre land	1,400,000			1,400,000		Awaiting funds from the board
10. Kabuyefwe Boys Secondary School	Completion of Dinning Hall	800,000			800,000		Awaiting funds from the board
11. Kabuyefwe Girls Secondary School	Completion	800,000			800,000		Awaiting funds from the board

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	of Dining Hall						board
12. Mainek Toro Secondary School	Construction of Admin Block	800,000			800,000		Awaiting funds from the board
13. Milele Secondary School	Final Payment for land and 1 classroom	500,000			500,000		Awaiting funds from the board
14. Mufutu Secondary School	Construction of Admin block	1,000,000			1,000,000		Awaiting funds from the board
15. St Joseph Nyasi Sec School	Completion of Twin Lab	700,000			700,000		Awaiting funds from the board
16. AIC Naisambu Girls	Construction of Admin Block	700,000			700,000		Awaiting funds from the board
17. St.John Nyamira Sec Sch	Construction of Admin Block	700,000			700,000		Awaiting funds from the board
18. Namanda Secondary School	Purchase of 1acre land	1,000,000			1,000,000		Awaiting funds from the board
19. Birunda Secondary School	Construction of Admin Block	700,000			700,000		Awaiting funds from the board
20. Mucharage Secondary school	Purchase of land	800,000			800,000		Awaiting funds from the board
21. Namanda Primary School	Construction of one classroom	500,000			500,000		Awaiting funds from the board
22. Nabunga primary school	Construction of admin block	100,000			100,000		Awaiting funds from the board

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
23. Wiyeta Primary school	Purchase of land	1,800,000			800,000		Awaiting funds from the board
Sub-Total		3,500,000.00			17,000,000.00		
Amounts Due to other Grants and Transfers							
24. Sporting activities	sports equipments	1,200,000.00			700,000.00		Awaiting funds from the board
25. Enviromental activities	Enviroment	0.00			0.00		Awaiting funds from the board
26. Emergency							Awaiting funds from the board
27. Bursary		21,000,000.00			10,000,000.00		Awaiting funds from the board
28. Nabiswa chiefs office	Construction of chiefs office	400,000			400,000		Awaiting funds from the board
29. Naisambu Cheifs office	Construction of chiefs office	400,000			400,000		Awaiting funds from the board
Sub-Total					11,500,000.00		
Grand Total					28,500,000.00		

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost (Ksh) 2016/2017	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

Asset class	Historical cost (Ksh) 2016/2017	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A	N/A
Buildings and structures	7,117,242.00	7,117,242.00	0.00
Transport equipment	4,981,000.00	4,981,000.00	4,981,000.00
Office equipment, furniture and fittings	402,385.00	402,385.00	402,385.00
ICT Equipment, Software and Other ICT Assets	724,700.00	724,700.00	724,700.00
Other Machinery and Equipment	0.00	0.00	0.00
Heritage and cultural assets	N/A	N/A	N/A
Intangible assets	N/A	N/A	N/A
Total	13,225,327.00	13,225,327.00	6,108,085.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

NO	SCHOOL	BANK	ACCOUNT NUMBER	Balance 2016/2017	Balance 2015/2016
21.	Milele Secondary School		01026030011141	1,547	
22.	Kibomet Dam		01026030010971	0.01	
23.	Meso Primary School		01026030004141	64,603	
24.	Kirenga Primary School		01026030010941	300	
25.	Kiminini Police Post		01026030009598	207630	
26.	Meso Secondary School		01026030011081	90,901	
27.	St Joseph's ACK Secondary School Kibagenge		01026030003453	10,108	
28.	Ka-ahuho Secondary School		01026030011201	890	
29.	AP Camp Bikeke		01026030010661	160	
30.	Kiminini Divisional Headquarters		01026030010051	1464	
31.	Friends Mufutu Secondary School		01026030000896	-3532	
32.	Makindu Primary School		01026030004182	-	
33.	Nabiswa Primary School		01026030004158	0.02	
34.	Chris Wamalwa Primary School		01026030010511	1,009,975	
35.	Waitaluk Primary School		01026030002511	1,990	
36.	Imani Secondary School		01026030010281	83,334	
37.	Wamalwa Kijana Secondary School		01026030001991	922	
38.	Bikeke Primary School		01026030003364	39,977	
39.	Kibomet Secondary School		01026030000918	-	
40.	Nyasi Primary School		01026030005081	45.50	
41.	Mali Saba Dispensary		01141599259600	-	
42.	Milele Nyasi Bridge		01141599683800	-	
43.	Lumuli Primary School		01026030000209	0.48	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

44.	Naisambu A.P Camp		01026030000659	1,173	
45.	AP Camp Waitaluk		01026030011061	826	
46.	Toror Primary School		01026030007701	17,822	
47.	St James Mabonde Secondary School		01026030000659	1,173	
48.	Wehoya Primary School		01026030003380	-	
49.	AP Camp Weonia		01026030011101	-6893	
50.	Wekhonye Primary School		01026030004670	1.22	
51.	Nabunga Secondary School		01026030003682	2,611	
52.	Wamuini Secondary School		01026030011091	-	
53.	Sikhendu Primary School		01026030000764	9,335	
54.	Friends Secondary School Sirende		01026030000527	6,000	
55.	Kabuyefwe Secondary School		01026030010301	25,113	
56.	Kiungani Academy Secondary School		01026030004573	-	
57.	Namawanga Primary School		01026030007571	48,151	
58.	Big Tree Secondary School		01026030001458	-	
59.	Lol-kerinet Primary School		01026030003348	17,071	
60.	Kibomet Dam		01026030010971	-	
61.	Namgoi Primary School		01026030007741	-5813	
62.	St Teresa's Secondary School Bikeke		01026030000667	7.26	
63.	Nabiswa Secondary School		01026030010741	925	
64.	Kibormos Tree Nursery		01026030010551	-	
65.	Kibagenge Primary School		01026030000187	173649	
66.	Sibwani Tree Nursery		01026030010931	-	
67.	George Fox Friends Secondary School		01026030011211	25,246	
68.	Naisambu Girls Secondary School		01026030011031	-	
69.	Sirende Primary School		01026030002491	-	
70.	St Theresa's Secondary School Sikhendu		01026030001426	7,933	
71.	Wamuini Secondary School		01026030011091	-	
72.	Kabuyefwe Primary School		01026030000871	42,175	
73.	AIC Kaptien Secondary School		01026030007341	-	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

74.	Shimo La Tewa Primary School	01026030007661	977
75.	AIC Konoin Primary School	01026030007881	875
76.	Mukuyuni Primary School	01026030004964	17,381
77.	Nyabomo Secondary School	01026030001604	28,635
78.	AP Camp Barbaton	01026030011111	477
79.	Kiungani Primary School	01026030007611	63,389
80.	Muungano DEB Primary School	01026030011191	-
81.	Milele Primary School	01026030001231	-
82.	Kibomet Secondary School	01026030000918	-
83.	ShowGround Primary School	01026030004840	83,882
84.	Sirende Primary School	01026030002491	-
85.	Bikeke Community Based Dispensary/Health Centre	01026030000251	1,288
86.	Nakwangwa Primary School	01026030001779	1,523
87.	AP Camp Kiungani	01026030011011	783
88.	Nyamira Primary School	01026030002813	121,344
89.	Baraton Primary School	01026030004204	92,319
90.	Kaptien Primary School	01026030005960	2,651
91.	Mufutu Water Project	01026030010561	-
92.	Lumuli Primary School	01026030000209	-
93.	Mucharage Primary School	01026030007681	33,140
94.	Kibagenge Primary School	01026030002813	121,344
95.	Machungwa High School	01026030000748	2,357
96.	Mainek Toro Secondary School	01026030000756	43,372
97.	St Brigid's Girls High School	01026030000888	248,017
98.	Nabiswa -Kiungani Foot Bridge	01026030011051	-
99.	Sabata KAG Primary School	01026030004174	-
100.	Naisambu Primary School	01026030003003	42,158
101.	Maili Saba Police Post	01026030010801	-
102.	Sikhendu Dispensary	01026030010261	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

103.	Mucharage Secondary School		01026030003127	158	
104.	Sikhendu Market Centre Tree Nursery		01026030010521	-	
105.	Muungano Mixed Secondary School		01026030003534	30,843	
106.	Kiminini Health Centre		01026030000411	-	
107.	Mbai Foot Bridge		01026030010831	-	
108.	Simatwet Primary School		01026030003461	29,598	
109.	Musundi Police Post		01026030010771	-	
110.	Kiminini Primary School		01026030001515	447	
111.	Meso Primary School		01026030004141	64,603	
112.	Mosoriot Primary School		01026030005952	-	
113.	Hilario Wekhonye Secondary School		01026030001507	64,200	
114.	Weyeta Primary School		01026030010761	1,001,776	
115.	Namanda Primary School		01026030010211	25,246	
116.	Ka-ahuho Primary School		01026030001256	125,360	
117.	Kapkoii Sisal Primary School		01026030006339	22,038	
118.	Big Tree Police Patrol Base		01026030010271	-	
119.	Friends Mufutu Secondary School		01026030000896	-	
120.	St Veronica Weonia Primary School		01026030004115	8,411	
121.	Birunda Primary School		01026030007821	100,000	
122.	St James Amagoro Secondary School		01026030006428	63,074	
123.	Milimani Primary School		01026030003054	-	
124.	Kimoson Tree Nursery		01026030010541	-	
125.	Kikwameti Secondary School		01026030001078	-	
126.	Mitoni Mitatu Primary School		01026030003501	62	
127.	Mokiywet Primary School		01026030006010	59,070	
128.	Birunda Primary School		01026030007821	100,000	
129.	Birunda High School		01026030000810	26,967	
130.	Bikee Tree Nursery		01026030010461	-	
131.	Mitoni Mitatu Secondary School		01026030001248	-	
132.	Kimoson Water Project		01026030010241	55,005	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

133.	Kitale Forest Primary School		01026030002805	201
134.	Machungwa Primary School		01026030005944	-
135.	Kiminini Urban Centre		01026030010601	24,107
136.	Nyakinywa Dam		01026030010411	117,038
137.	Kimoson Tree Nursery		01026030010541	-
138.	Lulu Primary School		01026030009918	1,383
139.	Imani Primary School		01026030004948	-
140.	St John's Nyamira Secondary School		01026030008561	8,140
141.	St Patrick's Waitaluk Secondary School		01026030004352	452,282
142.	Mitoto Primary School		01026030001450	106,062
143.	Waitaluk DO'S Office		01026030010371	
144.	Makutano Police Post Birunda		01026030010391	
145.	Weonia Health Centre		01026030000391	
146.	Kibagenge Waitaluk Bridge		01026030010171	
147.	Machungwa- Wehoya Bridge		01026030010351	
148.	Sikhendu Police Post		01026030010221	
149.	Matunda Chief's Office		01026030010041	
150.	Nyabomo Primary School		01026030005596	
151.	Big Tree Primary School		01026030006053	
152.	Weonia Chief's Office		01026030001091	
153.	Kibomet Chief's Office		01026030009968	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI 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)	Timeframe: (Put a date when you expect the issue to be resolved)
REF.EL D/KIM CDF/4 3/15/2 /8	Inaccuracies on Financial Statement for Year end 30 th June 2016	Amendments forwarded to Regional office eldoret	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30 th Aug 2017
	Unconfirmed expenditure	Submitted project schedule to confirm the expenditures	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30 th Aug 2017
	Over Expenditures on Land	Submitted county land valuation on the variation	Haron Rotich Kiptoon FAM Kiminini	Awaiting Response	30 th Aug 2017

1.CON'T PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.

DATE	CHEQUE NO.	DETAILS	AMOUNT
31 01 16	001851		
29 10 15	001708	ST ANTHONY H S	700,000.00
29 10 15	001719	PAYE	5,628.00
29 10 15	001720	PAYE	4,884.20
29 10 15	001721	PAYE	4,884.20
29 10 15	001722	PAYE	4,884.20
29 10 15	001723	PAYE	4,884.20
29 10 15	001724	PAYE	4,884.20
29.10.15	001725	PAYE	4,884.20
29.10.15	001731	PAYE	4,884.20
30 11 15	001741	PAYE	4,884.20
18 02 16	001581	K-REP BANK	4,260.00
18 02 16	002218	NHIF	1,600.00
05 04 16	2280	CHQ BANK U/CAST	1,000.00
27 05 16	2301	HOLY TRINITY GIRLS	15,000.00
30 06 16	2393	PAYE	3,867.90
30 06 16	2394	H.H.I.F	1,600.00
30 06 16	2395	COM OF INCOME TAX	5,628.00
30 06 16	2396	N.S.S.F	2,000.00
30 07 16	2614	N.H.I.F.	1,600.00
31 08 16	2713	ST. MARY'S TTC	5,000.00
31.08.16	2741	MOI UNIVERSITY	5,000.00
31.08.16	2749	MASAI MARA UNIVERSITY	5,000.00
31.08.16	2772	TECHNICAL UNIVERSITY	6,000.00
30.09.16	2860	ZETECH COLLEGE	5,000.00
31.10.16	2899	NABISWA PR.	26,995.00
31.10.16	2905	KENYATTA UNIVERSITY	5,000.00
31.10.16	2910	HEKIMA EDUC. CENTRE	5,000.00
03.02.17	3067	MASINDE MULIRO UNIVERSITY	5,000.00
14.02.17	3079	TENDENO SEC.	10,000.00
10.03.17	3091	AP CAMP BARAKA	600,000.00
10.03.17	3092	AHERO GIRLS	3,000.00
10.03.17	3109	AIC BIRIBIRIET	3,000.00
10.03.17	3124	BISHOP MUGE	6,000.00
10.03.17	3131	CHEBUKAKA	3,000.00
10.03.17	3134	DRY GIRLS	3,000.00
10.03.17	3138	ELUUYA GIRLS	12,000.00
10.03.17	3149	FRIENDS BOYS MISIKHU	3,000.00
10.03.17	3152	FRIENDS SCHOOL NAITIRI	6,000.00
10.03.17	3165	FRIENDS LUKHOKHO	3,000.00
10.03.17	3186	IGOTSE BOYS	3,000.00
10.03.17	3188	KHASOKOL BOYS	3,000.00
10.03.17	3197	KIMALEI SECONDARY	3,000.00
10.03.17	3199	KITALE INTERNATIONAL	3,000.00
10.03.17	3205	KIUNGU GIRLS	3,000.00
10.03.17	3206	LENANA SCHOOL	3,000.00
10.03.17	3217	LESSOS SECONDARY	3,000.00
10.03.17	3218	MAKUTANO SECONDARY	3,000.00
10.03.17	3219	MALIKI SECONDARY	6,000.00
10.03.17	3227	MALIKI BOYS	12,000.00
10.03.17	3229	MATULO FRIENDS	12,000.00
10.3.17	3236	MBITA BOYS	3,000.00
10.3.17	3238	MILO BOYS	3,000.00
10.3.17	3247	MISANGA SECONDARY	18,000.00
10.3.17	3248	MOGOON SECONDARY	3,000.00
10.3.17	3252	MOI BOYS	3,000.00
10.3.17	3257	MOI GIRLS NAIROBI	3,000.00
		MULIRO FRIENDS SECONDARY SCHOOL	15,000.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI 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)
			NGCDF		
	Bursary Award criteria	Submitted Subcommittee minutes	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30 th Aug 2017
	Unconfirmed Emergency Projects	Forwarded the project details to the Auditor	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30 th Aug 2017
	Stale cheques	Forwarded copy of cashbook showing the reversal	Haron Rotich Kiptoon FAM Kiminini NGCDF	Awaiting Response	30 th Aug 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

Prepared by:



Haron Rotich Kiptoon
Fund Account Manager
Kiminini



NG-CDF

National Government Constituencies Development Fund
Kiminini Constituency
P.O Box 1688 50200
Cell: 0722700266
Email: cdfkiminini@cdf.go.ke

MINUTES OF KIMININI NG -CDF COMMITTEE MEETING HELD ON 23TH JULY 2017 AT THE KIMININI - CDF OFFICE BOARDROOM

Members Present

- | | |
|----------------------|------------|
| 1. John Siboe | Chairman |
| 2. Merceline Wanyama | Secretary |
| 3. Violet Wangila | Member |
| 4. Margaret Walekhwa | Member |
| 5. Mercy Tanui | Member |
| 6. Saul Tumwa | Member |
| 7. Rodgers Barasa | Member |
| 8. George Ochieng | ACC/Member |
| 9. Rotich Kiptoon | FAM |

Agenda

1. Opening Prayer
2. Preliminaries
3. Reading and Confirmation of Previous Minutes
4. Matters Arising
5. Pending Projects
6. Submission of 2016/2017 Financial statement
7. Elections
8. Allocation of Funds 2017/2018
9. A.O.B

MIN 1: NG- CDFC/KIM/11/2017: OPENING PRAYER

The meeting started at 2.00 p.m. and the opening prayer was led by Margaret Walekhwa.

MIN 2: NG-CDFC/KIM/11/2017: PRELIMINARIES

The Chairman welcomed the members to the meeting and commended them for being ready at all times to address CDF issues when called upon to do so. We pray so that the board can realize the remaining amount so that projects to be fully funded.

MIN 3: NG-CDFC/KIM/11/2017: READING AND CONFIRMATION OF PREVIOUS MINUTES

The minutes of the previous meeting held on 22nd May 2017 were read by the Secretary. They were read by the Secretary. They were confirmed to be a true record of the deliberations on that day as proposed by Violet Wangila and seconded by Margaret Walekhwa

MIN 4: NG-CDFC/KIM/11/2016: MATTERS ARISING

Under minute 3 NG-CDFC/KIM/09/2017 we have few projects which were approved for disbursement and have issues The Fund Account Manager and Ward Representatives to solve the issues.

MIN 5: NG-CDFC/KIM/11/2017: PENDING PROJECTS

The following projects have been allocated the money and they have not received.

No	Project	Activity	Amount
1.	Mbao Farm Primary School	Final payment of land	100,000
2.	Namanda Primary School	Construction of one classroom	500,000
3.	Milele Primary School	Renovation of 5 classrooms	500,000
4.	Kimoson Primary School	Purchase of land and construction of 1 classroom	1,500,000
5.	Shimo La Tewa Primary School	Construction of Administration block	600,000
6.	Forest Primary School	Construction of 1 classroom	500,000
7.	Milimani Primary School	Construction of 1 classroom	500,000
8.	AIC Kibomet Secondary School	Completion of co funded dining hall	1,500,000
9.	George Fox Secondary School	Purchase of 1 acre of land	1,400,000
10.	Kabuyefwe Boys Secondary School	Completion of dining hall	800,000
11.	Kabuyefwe Girls Secondary School	Completion of dining hall	800,000
12.	Mainek Totor Secondary School	Construction of Administration block	800,000
13.	Milele Secondary School	Final payment of land & construction of 1 classroom	700,000
14.	Mufutu Secondary School	Completion of dining hall	1,000,000
15.	St Joseph's Nyasi Secondary School	Completion of a twin lab	700,000
16.	AIC Naisambu Girls Secondary School	Construction of Administration block	700,000
17.	St John's Nyamira Secondary School	Construction of Administration block	700,000
19.	Namanda Secondary School	Purchase of 1 acre of land	1,000,000
20.	Birunda Secondary School	Construction of Administration block	700,000
21.	Naisambu Chiefs Office	Construction of Chief's office	400,000
22.	Nabiswa Chief's Office	Construction of Chief's office	400,000

MIN 6: NG-CDFC/KIM/11/2017: SUBMISSION OF 2016/2017 FINANCIAL STATEMENT

The Fund Account Manager informed the members that the 2016/2017 financial statement is ready for submission. However he also took members through the content of the financial statement after which all members were happy and it was anonymously approved. Members also directed the FAM that the document be submitted to the board since it reflects what was spent and all incomes of the year from the board.

MIN 7: NG-CDFC/KIM/11/2017: ELECTIONS

As we get near election we should be united and work as a team. Let us advice each other positively when we are needed let us co-operate.

MIN 8: NG-CDFC/KIM/11/2017: ALLOCATION OF FUNDS 2017/2018

As Kiminini Constituency we have been allocated Kshs 101,416,090 and Kshs 5.3 million for emergency. The Fund Account Manager advised member's to start with uncompleted projects. We also have flag ship projects for gorofas and buses.

- Hospital Ward - Shimo La Tewa Primary School
- Waitaluk Ward - AIC Kapkoi Sisal Secondary School
- Kiminini Ward - Big Tree Secondary School
- Sikhendu Ward - Kabuyefwe Friends Girls Secondary School
- Nabiswa Ward - Kiungani Academy Secondary School
- Sirende Ward - St John's Girls High School Sirende

MIN 9: NG- CDFC/KIM/11/2017: A.O.B

1. The meeting to be communicated earlier.
2. Time to be considered.
3. We have emergency cases in Schools.

There being no other business, the meeting adjourned at 1.30 p.m. with a closing prayer from Violet Wangila.

Minutes taken by:

Secretary Merceline Wangila Signature [Signature] Date 27/8/17

Approved for circulation by:

Chairman [Signature] Signature [Signature] Date 27/8/17

Confirmed by:

Chairman.....Signature.....Date.....

REPUBLIC OF KENYA
 BANK RECONCILIATION

As at 30TH JUNE 2017

Station TRAMS-NZOIA WEST

Balance as per Bank certificate
 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
- Ad
- d-
- 3 Payments in Bank Statement not yet recorded in Cash Book
- 4 Receipts in Cash Book not yet Recorded in Bank Statement

Sh.	Sh.	Sh.
		9,763,236.70
9,576,637.90		
0.40	9,576,638.30	
12,608.40		
550,141.90	562,750.30	9,013,888.00
		749,348.70

Bank Balance as per Cash Book

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

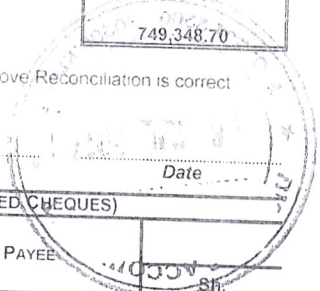
Signature

DISTRICT ACCOUNTANT
 Designation

Date

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

CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE
No.	DATE		Sh.	No.	DATE	
AS PER ATTACHED						



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
DETAILS	AMOUNT Sh.	DETAILS	AMOUNT Sh.
AS PER ATTACHED SCHEDULE		27.05.16 C/B UNDERCAST	0.30
		28.02.17 C/B UNDERCAST	0.10
			0.40
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT Sh.	DETAILS	AMOUNT Sh.
28.04.17 BANK CHARGES B/F	608.40	18.02.16 REP CHQ1419	7,000.00
28.04.17 CHQ 3475	12,000.00	30.06.16 REP CHQ1861	500,000.00
		30.07.16 UNDERCAST CHQ 2495	5,000.00
		30.09.16 CHQ 2598 Pg 93 & 98	5,000.00
		30.09.16 C18 Pg 96	10,000.00
		30.11.16 CHQ 1632 Pg 80 & 101	5,627.00
		31.03.17 CHQ 2550	10,000.00
		24.05.17 CHQ 2948	3,647.00
		24.05.17 CHQ 2378	3,867.90
	12,608.40		550,141.90

10.3.17	3387			3,000.00
10.3.17	3396		WAMALWA KIJANA FRIENDS	6,000.00
31.3.17	3425		ARMSTEVE HIGH SCHOOL	4,000.00
31.3.17	3440		LUGULU GIRLS HIGH SCHOOL	3,000.00
28.04.17	3485		KAPSOKWONY HIGH SCHOOL	3,000.00
28.04.17	3487		MTAKALO SEC.	3,000.00
28.04.17	3492		ST. PETERS SEMINARY	3,000.00
28.04.17	3506		UNIVERSITY OF NAIROBI	20,000.00
28.04.17	3507		V. A. T.	3,867.90
28.04.17	3508		V. A. T.	27,000.00
28.04.17	3510		V. A. T.	18,000.00
28.04.17	3512		V. A. T.	827,586.00
28.04.17	3513		V. A. T.	10,268.00
28.04.17	3515		V. A. T.	3,647.00
28.04.17	3520		V. A. T.	3,874.00
17.05.17	3549		V. A. T.	4,862.00
17.05.17	3556		KABUYEFWE SEC	3,000.00
17.05.17	3558		KENGARDENS GIRLS HIGH SCHOOL	3,000.00
17.05.17	3560		MASABA FRIENDS SEC SCHOOL	3,000.00
17.05.17	3562		ST. ANDREWS G.H.S BARATON	6,000.00
17.05.17	3567		ST. MONICAS GIRLS HIGH SCHOOL	3,000.00
17.05.17	3571		ST. TERESAS BIKEKE G.S.S	3,000.00
17.05.17	3572		TABANI FRIENDS SEC SCHOOL	3,000.00
17.05.17	3573		TOLOSO SA SEC SCHOOL	3,000.00
24.05.17	3521		COMMISSIONER OF VAT	1,368.00
24.05.17	3523		COMMISSIONER OF VAT	7,261.00
24.05.17	3525		COMMISSIONER OF VAT	60,253.00
24.05.17	3526		COMMISSIONER OF VAT	4,884.20
24.05.17	3527		COMMISSIONER OF VAT	5,628.00
24.05.17	3528		COMMISSIONER OF VAT	41,040.00
24.05.17	3530		COMMISSIONER OF VAT	3,647.00
24.05.17	3531		COMMISSIONER OF VAT	20,503.10
24.05.17	3532		COMMISSIONER OF VAT	41,006.10
24.05.17	3534		COMMISSIONER OF VAT	24,055.00
24.05.17	3537		COMMISSIONER OF DOMESTIC TAX	421,036.00
24.05.17	3539		COMMISSIONER OF VAT	9,310.00
24.05.17	3540		COMMISSIONER OF VAT	114,952.20
24.05.17	3541		COMMISSIONER OF VAT	3,867.90
24.05.17	3578		MITOTO SEC SCHOOL	18,000.00
24.05.17	3581		TEREMI BOYS HIGH SCHOOL	5,000.00
24.05.17	3585		ST MARYS KIPSGOR	3,000.00

KIMININI C.D.F

1.CON'T PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.

DATE	CHEQUE NO.	DETAILS	AMOUNT
24 05 17	3587	BUKEMBE SA SEC SCHOOL	6,000.00
24 05 17	3588	BUKEMBE FRIENDS SEC SCHOOL	3,000.00
24 05 17	3589	LUGULU MIXED DAY	3,000.00
24 05 17	3591	CHESAMISI BOYS HIG SCHOOL	3,000.00
25 05 17	3592	CHESAMISI BOYS HIG SCHOOL	21,000.00
25 05 17	3595	WIYETA GIRLS HIGH SCHOOL	3,000.00
25 05 17	3596	ST MAURICE GIRLS HIGH SCHOOL	3,000.00
25 05 17	3597	LIYAVO GIRLS SEC SCHOOL	3,000.00
25 05 17	3599	LUKHOME SEC SCHOOL	3,000.00
25 05 17	3603	ST PETERS WAKHIRA SEC SCHOOL	6,000.00
25 05 17	3616	SABWANI PRIMARY SCHOOL	500,000.00
25 05 17	3617	KABUYEFWE MIXED SECONDARY	500,000.00
25 05 17	3620	KIMININI POLICE POST	500,000.00
25 05 17	3622	KIMININI POLICE POST	500,000.00
02.06.17	3628	N S S.F	2,000.00
02.06.17	3634	N S SF	2,000.00
02.06.17	3636	COMMISSIONER OF DOMESTIC TAX	15,127.00
02.06.17	3637	SHOWGROUND PRIMARY SCHOOL	200,000.00
02.06.17	3639	AIC KAPTIEEN SEC SCHOOL	16,000.00
02.06.17	3640	KMTC KABARNET	10,000.00
02.06.17	3641	KMTC	25,000.00
02.06.17	3645	BUSIA TOWNSHIP	4,000.00
02.06.17	3646	CHEBOSI SA SEC SCHOOL	5,000.00
02.06.17	3647	KIUNGANI ACADEMY	4,000.00
02.06.17	3648	KMTC KAPKATET	5,000.00
02.06.17	3649	MASABA FRIENDS	4,000.00
02.06.17	3650	OUR LADY OF MERCY	4,000.00
02.06.17	3651	RICCATHI COLLEGE OF EAST AFRICA	5,000.00
02.06.17	3652	ST ANTHONY BOYS	4,000.00
02.06.17	3653	ST JOSEPH GIRLS	4,000.00
02.06.17	3654	ST MICHEAL TOP STATION	4,000.00
02.06.17	3656	ST VINCENT	4,000.00
02.06.17	3657	ST MARKS GIRLS CHERANGANI	4,000.00
02.06.17	3658	ST MONICAH HIGH SCHOOL	4,000.00
02.06.17	3659	ST TERESAS GIRLS SEC SCHOOL	4,000.00
02.06.17	3662	AIYEBO BOYS	8,000.00
02.06.17	3663	KABUYEFWE GIRLS	4,000.00
02.06.17	3664	NYABOMO SEC	4,000.00
02.06.17	3665	ST ANTHONY BOYS HIGH SCHOOL	4,000.00
02.06.17	3666	MARANDA HIGH SCHOOL	4,000.00
02.06.17	3667	ST TERESAS BIKEKE	4,000.00
02.06.17	3668	COMMISSIONER OF VAT	3,647.00
02.06.17	3669	DIPAKBEN V.DODHIA	66,853.00
02.06.17	3670	TEREC AGENCIES	12,000.00
02.06.17	3673	ST PATRICK BOYS NAITIRI	4,000.00
02.06.17	3674	ST JOSEPH BOYS HIGH SCHOOL	4,000.00
02.06.17	3676	SIDIAN BANK	654,424.80
02.06.17	3677	COMMISSIONER OF DOMESTIC TAX	280,390.20
02.06.17	3678	WIYETA PRIMARY SCHOOL	1,000,000.00
02.06.17	3679	MACHUNGWA PRIMARY	1,000,000.00
02.06.17	3680	KITALE DEPT DEALERS	50,000.00
30.06.17	3682	DISTRICT CASHIER	155,000.00
30.06.17	3683	KAPTIEEN PRIMARY SCHOOL	50,000.00
30.06.17	3684	BIRUNDA PRIMARY SCHOOL	100,000.00
30.06.17	3685	MITOTO SA PRIMARY SCHOOL	100,000.00
30.06.17	3686	AMAGORO PRIMARY SCHOOL	100,000.00
30.06.17	3687	DISTRICT CASHIER	100,000.00
30.06.17	3688	ST ANTHONY BOYS HIGH SCHOOL	3,000.00

KIMININI C.D.F

1.CON'T PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.

DATE	CHEQUE NO.	DETAILS	AMOUNT
30 06 17	3689	MILELE SEC SCHOOL	6,000.00
30 06 17	3690	ST VINCENT SEC KIMININI	6,000.00
30 06 17	3692	MERSES SEC SCHOOL	3,000.00
			9,576,637.90

Personal Current Account Statement



CO-OPERATIVE
BANK OF KENYA

Statement Date 05-Jul-17
 Statement Period 01-Jun-17 to 30-Jun-17
 Page Page 1 of 3
 Branch KITALA BRANCH
 Branch Code 00011046
 Contact Details
 Tel

KIMININI CDF
 Original Statement of the Original
 THIS IS A COPY OF THE ORIGINAL STATEMENT
 ISSUED BY THE BANK

[Handwritten Signature]

Account No	01141599005900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-17	Brought forward Balance					17,012,392.70 CR
02-Jun-17	CHQ NUMBER 003444	SVR	02-Jun-17	3,000.00		17,009,392.70 CR
02-Jun-17	CHQ NUMBER 003122	SVR	02-Jun-17	3,000.00		17,006,392.70 CR
02-Jun-17	CHQ NUMBER 003557	SVR	02-Jun-17	10,000.00		16,996,392.70 CR
03-Jun-17	CHEQUE NO: 3606 TEREC AGENCIES 4159900590	BPWR	03-Jun-17	6,000.00		16,990,392.70 CR
05-Jun-17	CHEQUE NO: 3607 TEREC AGENCIES 4159900590	BPWR	05-Jun-17	6,000.00		16,984,392.70 CR
05-Jun-17	CHQ NUMBER 003568	SVR	05-Jun-17	3,000.00		16,981,392.70 CR
06-Jun-17	CHQ NUMBER 003434	SVR	06-Jun-17	4,000.00		16,977,392.70 CR
06-Jun-17	CHQ NUMBER 003027	SVR	06-Jun-17	10,000.00		16,967,392.70 CR
06-Jun-17	CHQ NUMBER 003318	SVR	06-Jun-17	3,000.00		16,964,392.70 CR
06-Jun-17	CHQ NUMBER 003580	SVR	06-Jun-17	3,000.00		16,961,392.70 CR
06-Jun-17	CHQ NUMBER 003611	SVR	06-Jun-17	600,000.00		16,361,392.70 CR
06-Jun-17	CHQ NUMBER 003627	SVR	06-Jun-17	121,933.00		16,239,459.70 CR
07-Jun-17	CHQ NUMBER 003600	SVR	07-Jun-17	6,000.00		16,233,459.70 CR
07-Jun-17	CHQ NUMBER 003612	SVR	07-Jun-17	600,000.00		15,633,459.70 CR
08-Jun-17	CHQ NUMBER 003559	SVR	08-Jun-17	12,000.00		15,621,459.70 CR
08-Jun-17	CHQ NUMBER 003267	SVR	08-Jun-17	12,000.00		15,609,459.70 CR
08-Jun-17	CHQ NUMBER 003177	SVR	08-Jun-17	3,000.00		15,606,459.70 CR
08-Jun-17	CHEQUE NO: 3450 OBERA SEC SCHOOL 4159900590	BPWR	08-Jun-17	3,000.00		15,603,459.70 CR
08-Jun-17	CHEQUE NO: 3509 KRA 4159900590	BPWR	08-Jun-17	36,207.00		15,567,252.70 CR
08-Jun-17	CHEQUE NO: 3519 KRA 4159900590	BPWR	08-Jun-17	854.00		15,566,398.70 CR
08-Jun-17	CHEQUE NO: 3517 KRA 4159900590	BPWR	08-Jun-17	3,647.00		15,562,751.70 CR
08-Jun-17	CHEQUE NO: 3516 KRA 4159900590	BPWR	08-Jun-17	1,655.00		15,561,096.70 CR
08-Jun-17	CHEQUE NO: 3514 KRA 4159900590	BPWR	08-Jun-17	3,647.00		15,557,449.70 CR
08-Jun-17	CHEQUE NO: 3518 KRA 4159900590	BPWR	08-Jun-17	853.00		15,556,596.70 CR
09-Jun-17	CHQ NUMBER 003609	SVR	09-Jun-17	900,000.00		14,656,596.70 CR
09-Jun-17	CHQ NUMBER 003610	SVR	09-Jun-17	600,000.00		14,056,596.70 CR
09-Jun-17	CHQ NUMBER 003075	SVR	09-Jun-17	300,000.00		13,756,596.70 CR
09-Jun-17	CHQ NUMBER 003561	SVR	09-Jun-17	5,000.00		13,751,596.70 CR



Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Personal Current Account Statement



CO-OPERATIVE

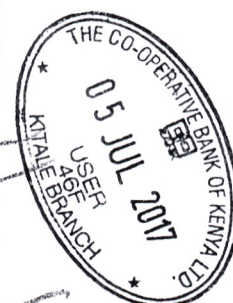
BANK OF KENYA

Statement Date 05-Jul-17
 Statement Period 01-Jun-17 to 30-Jun-17
 Page Page 2 of 3
 Branch KITALALE BRANCH
 Branch Code 00011046
 Contact Details
 Tel

KIMININI CDF

Account No	01141599005900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
09-Jun-17	CHQ NUMBER 003563	SVR	09-Jun-17	5,000.00		13,746,596.70 CR
09-Jun-17	CHEQUE NO: 3631 PETER KUYA 4159900590	BPWR	09-Jun-17	134,000.00		13,612,596.70 CR
09-Jun-17	CHEQUE NO: 3630 HARON ROTICH 4159900590	BPWR	09-Jun-17	150,000.00		13,462,596.70 CR
12-Jun-17	CHQ NUMBER 003458	SVR	12-Jun-17	3,000.00		13,459,596.70 CR
12-Jun-17	CHQ NUMBER 003579	SVR	12-Jun-17	4,000.00		13,455,596.70 CR
12-Jun-17	CHEQUE NO: 3626 KRA 4159900590	BPWR	12-Jun-17	15,127.00		13,440,469.70 CR
12-Jun-17	CHEQUE NO: 3629 NHIF 4159900590	BPWR	12-Jun-17	4,300.00		13,436,169.70 CR
13-Jun-17	CHQ NUMBER 003593	SVR	13-Jun-17	6,000.00		13,430,169.70 CR
13-Jun-17	CHQ NUMBER 003462	SVR	13-Jun-17	4,000.00		13,426,169.70 CR
13-Jun-17	CHQ NUMBER 003586	SVR	13-Jun-17	12,000.00		13,414,169.70 CR
13-Jun-17	CHEQUE NO: 3632 HARON ROTICH 4159900590	BPWR	13-Jun-17	70,700.00		13,343,469.70 CR
14-Jun-17	CHQ NUMBER 003594	SVR	14-Jun-17	6,000.00		13,337,469.70 CR
15-Jun-17	CHQ NUMBER 003299	SVR	15-Jun-17	3,000.00		13,334,469.70 CR
15-Jun-17	CHQ NUMBER 003613	SVR	15-Jun-17	500,000.00		12,834,469.70 CR
16-Jun-17	CHQ NUMBER 003614	SVR	16-Jun-17	500,000.00		12,334,469.70 CR
16-Jun-17	CHEQUE NO: 3642 PETER KUYA 4159900590	BPWR	16-Jun-17	250,000.00		12,084,469.70 CR
17-Jun-17	CHEQUE NO: 3465 TEREMI 4159900590	BPWR	17-Jun-17	4,000.00		12,080,469.70 CR
19-Jun-17	CHQ NUMBER 003590	SVR	19-Jun-17	3,000.00		12,077,469.70 CR
20-Jun-17	CHQ NUMBER 003618	SVR	20-Jun-17	300,000.00		11,777,469.70 CR
20-Jun-17	CHQ NUMBER 003633	SVR	20-Jun-17	121,933.00		11,655,536.70 CR
20-Jun-17	CHEQUE NO: 3644 PEETR KUYA 4159900590	BPWR	20-Jun-17	235,000.00		11,420,536.70 CR
21-Jun-17	CHQ NUMBER 003584	SVR	21-Jun-17	3,000.00		11,417,536.70 CR
21-Jun-17	CHQ NUMBER 003505	SVR	21-Jun-17	10,000.00		11,407,536.70 CR
21-Jun-17	CHEQUE NO: 3638 ST ANDREW BARATON 4159900590	BPWR	21-Jun-17	300,000.00		11,107,536.70 CR
22-Jun-17	CHQ NUMBER 003196	SVR	22-Jun-17	3,000.00		11,104,536.70 CR
23-Jun-17	CHQ NUMBER 003615	SVR	23-Jun-17	400,000.00		10,704,536.70 CR



Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Personal Current Account Statement



CO-OPERATIVE BANK OF KENYA

Statement Date 05-Jul-17
 Statement Period 01-Jun-17 to 30-Jun-17
 Page 3 of 3
 Branch KITALE BRANCH
 Branch Code 00011046
 Contact Details
 Tel

KIMININI CDF

Account No	01141599005900
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
23-Jun-17	CHEQUE NO: 3429 CHENJENI FRIENDS SEC SCH 4159900590	BPWR	23-Jun-17	8,000.00		10,696,536.70 CR
23-Jun-17	CHEQUE NO: 3671 PETER KUYA 4159900590	BPWR	23-Jun-17	75,000.00		10,621,536.70 CR
27-Jun-17	CHQ NUMBER 003173	SVR	27-Jun-17	3,000.00		
27-Jun-17	CHQ NUMBER 003211	SVR	27-Jun-17	9,000.00		10,618,536.70 CR
27-Jun-17	CHQ NUMBER 003619	SVR	27-Jun-17	500,000.00		10,609,536.70 CR
27-Jun-17	CHEQUE NO: 3655 BIKEKE 4159900590	BPWR	27-Jun-17	8,000.00		10,109,536.70 CR
27-Jun-17	CHEQUE NO: 3605 BIKEKE 4159900590	BPWR	27-Jun-17	3,000.00		10,101,536.70 CR
27-Jun-17	CHEQUE NO: 3604 ST PAULS H.S SINOKO 4159900590	BPWR	27-Jun-17	3,000.00		10,098,536.70 CR
28-Jun-17	CHQ NUMBER 003195	SVR	28-Jun-17	3,000.00		
28-Jun-17	CHQ NUMBER 003643	SVR	28-Jun-17	300,000.00		10,095,536.70 CR
29-Jun-17	CHEQUE NO: 3635 NHIF 4159900590	BPWR	29-Jun-17	4,300.00		10,092,536.70 CR
29-Jun-17	CHQ NUMBER 003576	SVR	29-Jun-17	6,000.00		9,782,236.70 CR
29-Jun-17	CHQ NUMBER 003583	SVR	29-Jun-17	3,000.00		9,779,236.70 CR
30-Jun-17	CHQ NUMBER 003436	SVR	30-Jun-17	4,000.00		9,775,236.70 CR
30-Jun-17	CHQ NUMBER 003598	SVR	30-Jun-17	12,000.00		9,763,236.70 CR
	TOTAL VALUE			7,249,156.00		
CLEAR BALANCE AS ON 05-Jul-17						9,404,236.70 CR
BOOK BALANCE AS ON 05-Jul-17						9,404,236.70 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 14-Jan-15



Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.