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THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
THIKA TOWN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**



OFFICE OF THE AUDITOR GENERAL
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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN 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 –
THIKA TOWN CONSTITUENCY**

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

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The National Government Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013.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

(b) Key Management

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

- i. 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 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jane Kariuki
3.	Accountant	Peter Kamau

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Thika Town 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) Thika Town NG-CDF Headquarters

P.O Bo 461-01000
Section 9 Avenue
Thika.

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

The vision of Thika Town NG-CDFC is to transform Thika Town Constituency into a middle income constituency by providing a high quality life for the constituents by the year 2030. In achieving the vision, the NG-CDFC is to excel in the provision, promotion, regulation and coordination of services and activities geared towards the reduction of poverty in the constituency through prudent management and effective and efficient utilization of NG-CDF funds. This is continually being achieved through the NG-CDFC commitment in its core values; Constituent focused, Result oriented, Encompassing, consensus and ownership, Accountability, credibility and integrity and finally Teamwork and commitment

In the current financial year, the budget performance against the actual amount is recommendable. The overall utilisation percentage is 74.33% against the actual percentage available for utilization of 78.29%. An amount of kshs.30, 948,275.12 was yet to be disbursed to the constituency by end of June 017.

Key achievement for the CDF is mainly in the education sector. Major challenge in the implementation of NG-CDF projects is late disbursement by the NG-CDF Board.

Let's all join together as implementation of NG-CDF projects is an uphill task that calls upon all efforts. I reiterate my commitment in ensuring that all the funds are effectively and efficiently utilised.

Thank you

Name: **Ephraim Njihi Macharia**
CHAIRMAN NG-CDF



SIGNATURE

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN
CONSTITUENCY**

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For the year ended June 30, 2017

(f) THIKA TOWN NG-CDF Contacts

Telephone: (254) 0727 389 947

E-mail: cdftihika@cdf.go.ke

Website: www.cdf.go.ke

(g) THIKA TOWN NG-CDF Bankers

1. Equity Bank
Thika Branch
0090261620323

P.O Box 234

Thika

(h) Independent Auditors

Auditor General
Office of the Auditor General
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- THIKA TOWN
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III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NG-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 the Thika Town 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, 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 NG-CDF; (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 Thika Town NG-CDF accepts responsibility for the NG-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, 2015, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Thika Town NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

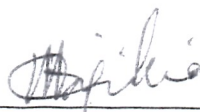
The Accounting Officer in charge of the Thika Town NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on _____ 2017.



Fund Account Manager



NG-CDFC Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND–THIKA TOWN 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–Thika Town Constituency set out on pages 5 to 27, 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: 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–Thika Town 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 National Government Constituencies Development Fund, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matters described in the Other Matter section of my report, based on the procedures performed, I confirm that, nothing else 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 – Thika Town 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.

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

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 key Audit Matters to communicate in my report.

Other Matter

1. Bank Balances

The statement of assets reflects bank balance of Kshs.5,682,563 as at 30 June 2017. However, a review of bank reconciliation statement showed that included as part of reconciling items are un-presented cheques totaling to Kshs.693,127 which were already stale as at 30 June 2017, and could not therefore be presented to the bank for payment. No reason was provided why it has taken so long to reverse these cheques into the cashbook.

Consequently the accuracy of bank balances of Kshs.5,682,563 as at 30 June 2017 could be confirmed.

2. Thika Barracks project

Included in the transfer to other government entities balance of Kshs.37,575,604 is transfers to primary schools expenditure amounting to Kshs.12,390,326 as disclosed in note 6 to the financial statements out of which an amount of Kshs.4,000,000 was disbursed to Thika Barracks primary school. A review of records for the project showed that out of the total amount disbursed of Kshs.4,000,000 for construction of three (3) classrooms, the project management committee(PMC) spent Kshs.3,700,000 leaving a balance of Kshs.300,000 unutilized. Examination of the PMC's bank account statements in July 2018 revealed that the balance had not been returned to the account of the constituency for reallocation contrary to section 6(3) of the NG-CDF Act, 2015.

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 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.

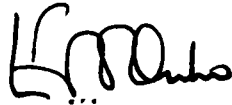
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

17 October 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN
CONSTITUENCY

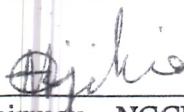
Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016/2017	2015/2016
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	53,101,629.60	130,926,157.60
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	36,000.00	219,000.00
TOTAL RECEIPTS		53,137,629.60	131,145,157.60
PAYMENTS			
Compensation of employees	4	1,686,470.00	982,800.00
Use of goods and services	5	8,086,061.00	7,110,582.70
Transfers to Other Government Units	6	37,575,604.00	32,526,931.00
Other grants and transfers	7	58,610,144.06	37,950,748.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		105,958,279.06	78,571,061.70
SURPLUS/DEFICIT		(52,820,649.46)	52,574,095.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Thika Town NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman - NGCDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN
CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016-2017	2015-2016
Transfers from CDF Board	1	53,101,629.60	130,926,157.60
Other Receipts	3	36,000.00	219,000.00
Total		53,137,629.60	131,145,157.60
Payments for operating expenses			
Compensation of employees	4	1,686,470.00	982,800.00
Use of goods and services	5	8,086,061.00	7,110,582.70
Transfers to Other Government Units	6	37,575,604.00	32,526,931.00
Other grants and transfers	7	58,610,144.06	37,950,748.00
Acquisition of Assets	8	-	-
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year		0	NIL
Total		105,958,279.06	78,571,061.70
Net cash flow from operating activities		(52,820,649.46)	52,574,095.90
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	NIL
NET INCREASE IN CASH AND CASH EQUIVALENT		(52,820,649.46)	52,574,095.90
Cash and cash equivalent at BEGINNING of the year	13	58,503,213.30	5,929,117.40
Cash and cash equivalent at END of the year		5,682,563.84	58,503,213.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The THIKA TOWN NGCDF financial statements were approved on _____ 2017 and signed by:


Chairman NGCDF


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- THIKA TOWN
CONSTITUENCY

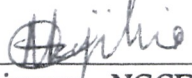
Reports and Financial Statements

For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016-2017	2015-2016
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,682,563.84	58,503,213.30
Cash Balances (cash at hand)	10B	-	-
Sub total			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,682,563.84	58,503,213.30
REPRESENTED BY			
Retention	12		-
Fund balance b/fwd 1st July...2016	13	58,503,213.30	5,929,117.40
Surplus/Defict for the year	14	(52,820,649.46)	52,574,095.90
Prior year adjustments	14	-	-
NET LIABILITIES		5,682,563.84	58,503,213.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Thika Town NGCDF financial statements were approved on 2017 and signed by:


Chairman - NGCDFC


Fund Account Manager

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	60,656,566.30	142,553,118.02	111,604,842.90	30,948,275.12	78.29
Proceeds from Sale of Assets	-					
Other Receipts	-	-	-	36,000.00	(36,000.00)	-
TOTALS	81,896,551.72	60,656,566.30	142,553,118.02	111,640,842.90	30,912,275.12	78.32
PAYMENTS						
Compensation of Employees	1,454,400.00	1,917,244.50	3,371,644.50	1,686,470.00	1,685,174.50	50.02
Use of goods and services	5,916,289.65	5,805,741.00	11,722,030.65	8,086,061.00	3,635,969.65	68.98
Transfers to Other Government Units	42,000,000.00	26,575,604.80	68,575,604.80	37,575,604.00	31,000,000.80	54.79
Other grants and transfers	32,525,862.07	26,357,976.00	58,883,838.07	58,610,144.06	273,694.01	99.54
Acquisition of Assets						
Other payment						
TOTALS	81,896,551.72	60,656,566.30	142,553,118.02	105,958,279.06	36,594,838.96	74.33

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

(a) [commentary significant underutilization (below 50% of utilization)]

Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation

The THIKA TOWN NG-CDF financial statements were approved on _____ 2017 and signed by:


Chairmān NG-CDF


Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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 NG-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.

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 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 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 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 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.



CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	Description		2016-2017	2015-2016
1410107	Interest Received			
1410405	Rents			
1420601	Sale of tender documents		36,000.00	219,000
1450207	Other Receipts Not Classified Elsewhere (specify)			
	Total		36,000.00	219,000

4. COMPENSATION OF EMPLOYEES

	Description		2016-2017	2015-2016
2110201	Basic wages of contractual employees		979,700.00	982,800.
2110202	Basic wages of casual labour			
	Personal allowances paid as part of salary			
2110301	House allowance			
2110314	Transport allowance			
2110320	Leave allowance			
2110326	Other personnel payments			
2710120	Gratuity		706,770.00	
	Total		1,686,470.00	982,800.0

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN 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
				Ksh
1330407	Normal Allocation	AIE NO...A796161		25,411,843.
		AIE NO...A724165		10,000,000.
		AIE NO...A796379		10,000,000.
		AIE NO...A820652		10,000,000.
		AIE NO...A820916		23,000,000.
		AIE NO...A825745		52,514,314.
		AIE NO...A839514	4,094,827.60	
		AIE NO...A839576	2,153,353.00	
		AIE NO...A855101	36,853,449.00	
		AIE NO...A839702	10,000,000.00	
	TOTAL		53,101,629.60	130,926,157.

2. PROCEEDS FROM SALE OF ASSETS

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

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	Description	2016-2017	2015-2016
2210100	Utilities, supplies and services	501,120.00	542,880
2210104	Office rent	749,000.00	540,000
2210200	Communication, supplies and services	76,320.00	82,670
2210300	Domestic travel and subsistence	-	
2210500	Printing, advertising and information supplies & services	280,670.00	144,536
2210700	Training expenses	-	633,000
2210900	Insurance costs	217,954.00	274,394
2211100	Office and general supplies and services	1,385,766.00	949,046.
2211200	Fuel ,oil & lubricants	180,000.00	180,000.
2211300	Other operating expenses	-	
2220100	Routine maintenance – vehicles and other transport equipment	118,008.00	100,241.
2220200	Routine maintenance – other assets	-	94,315.
2210802	Other committee expenses	2,222,823.00	1,026,700.
2210809	Committee allowance	2,354,400.00	2,542,800.
	Total	8,086,061.00	7,110,582.

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Description		2016-2017	2015-2016
2630204	Transfers to primary schools		12,390,326.00	10,086,931.00
2630205	Transfers to secondary schools		25,185,278.00	21,856,000.00
2630206	Transfers to Tertiary institutions		NIL	
2630207	Transfers to Health institutions		NIL	584,000.00
	TOTAL		37,575,604.00	32,526,931.00

7. OTHER GRANTS AND OTHER PAYMENTS

	Description		2016-2017	2015-2016
				Kshs
2640101	Bursary -Secondary		26,125,471.00	11,992,160.00
2640102	Bursary -Tertiary		11,054,500.00	
2640104	Bursary-Special schools		261,500.00	
2640105	Mocks & CAT			
2640504	water			1,900,000.00
2640505	Agriculture (food security)			
2640506	Electricity projects			
2640507	Security		5,400,000.00	13,060,000.00
2640508	Roads			3,000,000.00
2640509	Sports		2,791,284.03	1,000,000.00
2640510	Environment		3,791,284.03	1,032,948.00
2640200	Emergency Projects (specify)			
	1. ATHENA AP POST			1,565,639.00
	2. GATUANYAGA PRY SCH.			500,000.00
	3. GATUANYAGA PRY SCHOOL		300,000.00	
	4. THIKA PRY SCHOOL		1,200,000.00	

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

	5. KIGANJO PRY SCHOOL		500,000.00	
	6. MUGUMO-INI PRY SCHOOL		1,200,000.00	
	7. KAMENU PRY SCHOOL		500,000.00	
	8. MBAGATHI PRY SCHOOL		500,000.00	
	9. THIKA WEST DCC RESIDENCE		1,495,740.00	
	10. THIKA EAST OFFICE		3,490,365.00	
3110104	Strategic plan		-	3,900,001
	Total		58,610,144.06	37,950,748.

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

3100000				
	Non-Financial Assets		2016-2017	2015- 2016
				Kshs
3110102	Purchase of Buildings			
3110202	Construction of Buildings			
3110302	Refurbishment of Buildings			
3110701	Purchase of Vehicles			
3110704	Purchase of Bicycles & Motorcycles			
3110801	Overhaul of Vehicles			
3111001	Purchase of Office furniture and fittings			
3111002	Purchase of computers ,printers and other IT equipments			
3111005	Purchase of photocopier			
3111009	Purchase of other office equipments			
3111112	Purchase of soft ware			
3130101	Acquisition of Land			
	Total			

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

		2016/2017	2015/2016
	specify	-	-
	specify	-	-
	TOTAL		

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2016-2017	2015-2016
		Kshs (30/6/2017)	Kshs (30/6/2016)
<i>Equity Bank, Thika branch A/C No:0090261620323</i>	90261620323	5,682,563.84	58,503,213.30
Total		5,682,563.84	58,503,213.30

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND)			
		2016-2017	2015- 2016
		Kshs (30/6/2016)	Kshs (30/6/2015)
	Location 1		-
	Location 2		-
	Location 3		-
	Other receipts (specify)		-
	Total		-

11: OUTSTANDING IMPRESTS

	<i>Name of Officer</i>	Date imprest taken		<i>Amount Taken</i>	<i>Balance (30/6/2017)</i>
				<i>Kshs</i>	<i>Ksh</i>
	<i>Name of Officer</i>	dd/mm/yy		-	
	<i>Total</i>				

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

12. RETENTION

Supplier/Contractor	PV no	2016 - 2017	2015- 2016

13. BALANCES BROUGHT FORWARD

		2016-2017	2015-2016
		Kshs (1//7/2016)	Kshs (1//7/2015)
Bank accounts		58,503,213.30	5,929,117.40
Cash in hand			
Imprest			
Total		58,503,213.30	5,929,117.40

[Provide short appropriate explanations as necessary]

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

		2016-2017	2015- 2016
	Bank accounts		Kshs
	Cash in hand		
	Imprest		
	Total		-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

		2016-2017	2015 - 2016
			Kshs
	Construction of buildings		
	Construction of civil works		
	Supply of goods		
	Supply of services		
	TOTAL		

15.2: PENDING STAFF PAYABLES (See Annex 1)

		2016-2017	2015-2016
	Senior management		
	Middle management	103,850.00	N
	Unionisable employees		
	Others (<i>specify</i>)		
			-
	TOTAL	103,850.00	-

CONSTITUENCIES DEVELOPMENT FUND – THIKA TOWN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

15.3: OTHER PENDING PAYABLES

	2016-2017	2015 - 2016
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 (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	20,050,056.00	xxx
	27,451,551.04	xxx

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017(Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Outstanding balance 2017	Outstanding balance 2016
Middle Management			
4. Tabitha Wanjiru Muigai		43,400.00	NIL
5. Rose Nduta Nganga		27,900.00	NIL
6. David Kimata Kuria		32,550.00	NIL
Sub-Total		103,850.00	0

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	-	-
Buildings and structures	-	-
Transport equipment	5,750,000	5,750,000
Office equipment, furniture and fittings	421,320	421,320
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	38,194	38,194
Total	6,209,514	6,209,514

Prepared by:


Jane Karuki

Fund Account Manager
Thika Town

NATIONAL GOVERNMENT ENTITY (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)
ANNEX 3-PMC BANK BALANCES AS AT 30TH JUNE 2017

	PROJECT	BANK	ACCOUNT NO.	BANK BALANCE 2016/2017	BANK BALANCE 2015/2016
1	BROADWAY HIGH SCHOOL	EQUITY- THIKA BRANCH	0090266417700	1,697,923.00	N/A
2	CHANIA GIRLS HIGH SCHOOL	EQUITY- THIKA BRANCH	0090266417370	652,641.40	N/A
3	CHANIA HIGH SCHOOL	EQUITY- THIKA BRANCH	0090266418520	291,911.45	N/A
4	GATUANYAGA PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090265975444	303,930.00	N/A
5	JOYTOWN PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090265469850	100,529.69	N/A
6	KAMENU PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090270692228	3,004,045.00	N/A
7	KENYATTA GIRLS SECONDARY SCHOOL	EQUITY- THIKA BRANCH	0090266455299	1,852,354.80	N/A
8	KIGANJO PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090270583760	3,400.00	N/A
9	KIMUCHU AP POST	EQUITY- THIKA BRANCH	0090262187577	757,644.26	N/A
11	MOUTAIN VIEW PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090265412963	839,500.50	N/A
12	MUGUMOINI PRIMARY SCHOOL	EQUITY- THIKA BRANCH	0090270629252	1,164,940.00	N/A
13	NDULA SECONDARY SCHOOL	EQUITY- THIKA BRANCH	0090266416142	1,754,768.25	N/A
15	NGOLIBA POLICE STATION	EQUITY- THIKA BRANCH	0340262209010	640,254.52	N/A

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

16	NGOINGWA POLICE POST	EQUITY - THIKA BRANCH	0090264736074	7,400,000	N/A
17	NGOLIBA WATER PROJECT	EQUITY - THIKA BRANCH	0090265475581	30,466.00	N/A
18	THIKA BARRACKS PRIMARY SCHOOL	EQUITY - THIKA BRANCH	0090271562587	1,907,484.70	N/A
19	THIKA GIRLS SECONDARY SCHOOL KARIBARIBI	EQUITY - THIKA BRANCH	0090263317823	4,056,377.57	N/A
20	THIKA PRIMARY SCHOOL	EQUITY - THIKA BRANCH	0340170649841	387,010.90	N/A
21	THIKA TOWN CONSTITUENCY ENVIRONMENT COMMITTEE	EQUITY - THIKA BRANCH	0090262485126	219,102.00	N/A
22	THIKA TOWN CONSTITUENCY SPORTS COMMITTEE	EQUITY - THIKA BRANCH	0090262485165	385,772.00	N/A
23	MBAGATHI PRIMARY SCHOOL	EQUITY - THIKA BRANCH	0090270630438	1,495.00	N/A
	TOTAL			27,451,551.04	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS (FY 2014/2015)

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)
CEN/HUB/CFD/KBU.C./THIKA TOWN CDF/24/1	Under expenditure on overall budget	AIE worth kshs 25,411,843.60 had not been received though the amount was credited to the account on 26 th June 2015.	N/A	N/A	N/A
	Unutilized administration police posts at kimuchu	Fencing of the premises was needed before the facility is occupied	Ephraim Njihi-NG-CDFC Chairperson	Resolved	N/A
	Unutilized administration police post at Athena	Follow up with the relevant ministry shall be pursued to ensure facility utilization	Ephraim Njihi-NG-CDFC Chairperson	Not resolved	October 2017

SCHEDULES TO FINANCIAL STATEMENT FOR THIKA TOWN AS AT 30TH JUNE 2017
USE OF GOODS AND SERVICES
2210100- UTILITIES,SUPPLIES AND SERVICES

	PAYEE	VOUCHER NO.	CHQ. NO.	AMOUNT	TOTAL
03.08.016	IVORY SECURITY SERVICES	11	3013	39,600.00	
	VAT		3015	2,160.00	
06.09.016	IVORY SECURITY SERVICES	21	3565	39,600.00	
	VAT		3566	2,160.00	
30.09.016	IVORY SECURITY SERVICES	33	3628	39,600.00	
	VAT		3629	2,160.00	
01.11.016	IVORY SECURITY SERVICES	41	3649	39,600.00	
	VAT		3650	2,160.00	
29.11.016	IVORY SECURITY SERVICES	55	3676	39,600.00	
	VAT		3677	2,160.00	
21.12.016	IVORY SECURITY SERVICES	62	3700	39,600.00	
	VAT		3701	2,160.00	
02.02.017	IVORY SECURITY SERVICES	73	3728	39,600.00	
	VAT		3730	2,160.00	
13.03.017	IVORY SECURITY SERVICES	88	4793	39,600.00	
	VAT		4794	2,160.00	
06.04.017	IVORY SECURITY SERVICES	98	4846	39,600.00	
	VAT		4847	2,160.00	
04.05.017	IVORY SECURITY SERVICES	107	4867	39,600.00	
	VAT		4868	2,160.00	
06.06.017	IVORY SECURITY SERVICES	118	4894	39,600.00	
	VAT		4895	2,160.00	
27.06.017	IVORY SECURITY SERVICES	123	4916	39,600.00	
	VAT		4917	2,160.00	501,120.00

2210104-OFFICE RENT

3.09.016	AFRED MUTAHI	24	3571	41,724.00	
	VAT		3572	2,276.00	
29.09.016	WAKIBE INVESTMENT	31	3623	267,414.00	
	VAT			14,586.00	
06.01.017	WAKIBE INVESTMENT	66	3706	133,707.00	
	VAT		3707	7,293.00	
06.04.017	WAKIBE INVESTMENT	99	4848	133,707.00	
	VAT		4849	7,293.00	
26.06.017	WAKIBE INVESTMENT	124	4918	133,706.00	
	VAT		4919	7,294.00	749,000.00

2210200- COMMUNICATION, SUPPLIES AND SERVICES

03.08.016	MBAMBU COMMUNICATIONS	12	3016	6,031.00	
	VAT		3018	329	
06.09.016	MBAMBU COMMUNICATIONS	19	3561	6,031.00	
	VAT		3562	329.00	
29.09.016	MBAMBU COMMUNICATIONS	30	3621	6,031.00	
	VAT		3622	329.00	
01.11.016	MBAMBU COMMUNICATIONS	42	3651	6,031.00	
	VAT		3652	329.00	
29.11.016	MBAMBU COMMUNICATIONS	56	3678	6,031.00	
	VAT		3679	329.00	
21.12.016	MBAMBU COMMUNICATIONS	63	3702	6,031.00	
	VAT		3704	329.00	
01.02.017	MBAMBU COMMUNICATIONS	77	3740	6,031.00	
	VAT		3732	329.00	
20.03.017	MBAMBU COMMUNICATIONS	90	4798	6,031.00	
	VAT		4799	329.00	
07.04.017	MBAMBU COMMUNICATIONS	97	4844	6,031.00	
	VAT		4845	329.00	
05.05.017	MBAMBU COMMUNICATIONS	108	4869	6,031.00	
	VAT		4870	329.00	
06.06.017	MBAMBU COMMUNICATIONS	117	4892	6,031.00	
	VAT		4893	329.00	
27.06.017	MBAMBU COMMUNICATIONS	122	4914	6,031.00	
	VAT		4915	329.00	76,320.00

2210500- PRINTING, ADVERTISING, INFORMATION SUPPLIES & SERVICES

06.09.016	THE STANDARD GROUP	22	3567	73,016.00	
	VAT		3568	3,983.00	
06.09.016	THE STAR	23	3569	60,060.00	
	VAT		3570	3,276.00	
21.12.016	THE STANDARD GROUP	60	3696	73,016.00	
	VAT		3697	3,983.00	
21.12.016	THE STAR	61	3698	60,060.00	
	VAT		3699	3,276.00	280,670.00

2210900- INSURANCE COST

15.08.016	APA INSURANCE	17	3546	217,954.00	217,954.00
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2211100- OFFICE GENERAL SUPPLIES AND SERVICES

14.07.016	POSTAL CORPORATION	1	2991	6,960.00	
	FUND ACCOUNT MANAGER				
14.07.016	(Assorted expenses via standing		2997	76,500.00	
	imprest)				
06.09.016	RENTOKIL INTIAL LTD	20	3563	5,940.00	
	VAT		3564	324.00	
	(Assorted expenses via standing				
	imprest)				
06.09.016		25	3573	73,839.00	
09.09.016	GLOBAL PARTY TENTS	26	3587	90,655.00	
	VAT		3588	4,945.00	
	(Assorted expenses via standing				
	imprest)				
30.09.016		29	3620	73,457.00	
30.09.016	KENNET TECHNOLOGIES	34	3630	173,354.00	
	VAT		3631	9,456.00	
06.10.016	GLOBAL PARTY TENTS	36	3639	93,974.00	
	VAT		3640	5,126.00	
08.12.016	FUND ACCOUNT MANAGER	58	3641	79,500.00	
	(Assorted expenses via standing				
	imprest)				
01.11.016		43	3657	76,147.00	
29.11.016	RENTOKIL INTIAL LTD	54	3673	5,940.00	
	VAT		3674	324.00	
	(Assorted expenses via standing				
	imprest)				
21.12.016		64	3705	76,151.00	
	FUND ACCOUNT MANAGER				
19.01.017	(Assorted expenses via standing	68	3713	75,781.00	
	imprest)				
03.02.017	GLOBAL PARTY TENTS	79	3742	66,190.00	
	VAT		3743	3,610.00	
	(Assorted expenses via standing				
	imprest)				
17.02.017		82	3746	76,300.00	
3.03.017	RENTOKIL INTIAL LTD	89	4795	5,940.00	
	VAT		4796	324.00	
13.03.017	FUND ACCOUNT MANAGER	129	4852	76,023.00	
	FUND ACCOUNT MANAGER				
11.05.017	(Assorted expenses via standing		4873	76,458.00	
	imprest)				
23.05.017	POSTAL CORPORATION	114	4876	6,960.00	
	(Assorted expenses via standing				
	imprest)				
13.06.017		115	4884	75,834.00	
06.06.017	RENTOKIL INTIAL LTD	119	4896	5,940.00	
	VAT		4897	324.00	
27.06.017	NEW ORLEANS STORE	120	4907	139,513.00	1,461,789.00

COMPENSATION OF EMPLOYEES

2110201- BASIC WAGES OF CONTRACTUAL EMPLOYEES

DATE	PAYEE	VOUCHER NO.	CHQ. NO.	AMOUNT	TOTAL
03.08.016	JULY 2016 STAFFS SALARY	10	3007-3012	74,400.00	
06.09.016	AUGUST 2016 SALARY	18	3555-3560	74,400.00	
30.09.016	SEPTEMBER 2016 SALARY	35	3632-3637	74,400.00	
01.11.016	OCTOBER SALARY	40	3642-3648	74,400.00	
29.11.016	NOVEMBER STAFFS SALARY	53	3666-3671	74,400.00	
21.12.116	DECEMBER STAFFS SALARY	59	3690-3695	74,400.00	
01.02.017	JANUARY 2017 STAFFS SALARY	72	3720-3726	74,400.00	
20.03.017	FEBRUARY 2017 STAFFS SALARY	87	4786-4792	79,400.00	
07.04.017	MARCH 2017 STAFFS SALARY	96	4839-4843	81,900.00	
05.05.017	APRIL 2017 STAFFS SALARY	104	4857-4862	94,400.00	
06.06.017	MAY 2017 STAFFS SALARY	116	4885-4891	94,400.00	
27.06.017	JUNE 2017 STAFFS SALARY		4908-4913	94,400.00	965,300.00
	SOCIAL SECURITY BENEFITS				
03.08.016	NSSF	10	3010	1,200.00	
06.09.016	NSSF	18	3558	1,200.00	
30.09.016	NSSF	35	3635	1,200.00	
01.11.016	NSSF	40	3646	1,200.00	
29.11.016	NSSF	53	3666	1,200.00	
06.06.017	NSSF	59	3693	1,200.00	
01.02.017	NSSF	72	3723	1,200.00	
20.03.017	NSSF	87	4789	1,200.00	
07.04.017	NSSF	96	4841	1,200.00	
05.05.017	NSSF	104	4860	1,200.00	
06.06.017	NSSF	116	4889	1,200.00	
27.06.017	NSSF	120	4911	1,200.00	14,400.00
	GRATUITY				
17.02.017	TABITHA MUNGAI	84	3747	220,225.00	
23.05.017	TABITHA MUNGAI		4882	22,757.00	
3.05.017	COMM. OF INCOME TAX		4882	71,638.00	
04.05.017	ROSE NDUTA	105	4863	144,305.00	
23.05.017	ROSE NDUTA		4881	28,472.00	
23.05.017	COMM. OF INCOME TAX		4879	33,373.00	
04.05.017	DAVID KIMATA	106	4865	130,200.00	
23.05.017	DAVID KIMATA		4878	22,496.00	
23.05.017	COMM. OF INCOME TAX		4877	33,304.00	706,770.00
	GRAND TOTAL				1,686,470.00

2211200-FUEL,OIL AND LUBRICANTS

01.11.016	TASS ENTERPRISE	44	3658	60,000.00	
17.02.017	TASS ENTERPRISE	83	3745	60,000.00	
04.05.017	TASS ENTERPRISE	109	4871	60,000.00	180,000.00

2220100-ROUTINE MAINTENANCE-VEHICLES & OTHER TRANSPORT EQUIPMENTS

27.01.017	RMA MOTORS	69	3718	111,905.00	
	VAT		3719	6,103.00	118,008.00

COMMITTEE EXPENSES

21.07.016	FUND ACCOUNT MANAGER	13	3006	111,000.00	
03.08.016	FUND ACCOUNT MANAGER	16	3019	140,000.00	
15.08.016	FUND ACCOUNT MANAGER	26	3544	189,000.00	
21.09.016	FUND ACCOUNT MANAGER	38	3595	148,000.00	
29.09.016	FUND ACCOUNT MANAGER	39	3619	267,000.00	
01.11.016	FUND ACCOUNT MANAGER	65	3656	234,000.00	
08..12.016	FUND ACCOUNT MANAGER	70	3689	85,000.00	
10.12.016	FUND ACCOUNT MANAGER	80	3717	131,400.00	
13.04.017	FUND ACCOUNT MANAGER	102	3744	59,000.00	
05.05.017	FUND ACCOUNT MANAGER	128/129	4872	490,000.00	
12.06.017	FUND ACCOUNT MANAGER	125/126	4906	451,000.00	
13.03.017	GLOBAL PARTY TENTS	92	4801	337,586.00	
	VAT		4802	18,414.00	
13.03.017	CHANIA HIGH SCHOOL	91	4797	20,000.00	
27.04.017	GLOBAL PARTY TENTS	103	4855	31,103.00	
	VAT		4856	1,697.00	2,714,200.00

M/E ALLOWANCES

18.01.017	EPHRAIM MACHARIA	67	3712	49,000.00	
3.08.016	FUND ACCOUNT MANAGER	14	3006	118,000.00	
15.08.016	FUND ACCOUNT MANAGER	26	3544	110,000.00	
21.09.016	FUND ACCOUNT MANAGER	37	3595	201,000.00	
29.11.016	FUND ACCOUNT MANAGER	52	3641	207,000.00	
08..12.016	FUND ACCOUNT MANAGER	71	3689	196,000.00	
10.12.016	FUND ACCOUNT MANAGER	81	3717	259,400.00	
13.04.017	FUND ACCOUNT MANAGER	100	3744	340,600.00	
11.05.017	FUND ACCOUNT MANAGER	110	4731	306,000.00	
					1,787,000.00
	GRAND TOTAL				8,086,061.00

TRANSFER TO OTHER GOVERNMENT ENTITIES

DATE	PAYEE	VOUCHER NO.	CHQ. NO.	AMOUNT
14.07.016	JOYTOWN PRIMARY SCHOOL	2	2996	590,326.00
19.07.016	BROADWAY HIGH SCHOOL	3	2998	4,000,000.00
"	KENYATTA GIRLS SEC SCHOOL	4	2999	4,000,000.00
"	CHANIA BOYS SEC SCHOOL	5	3000	6,000,000.00
"	CHANIA GIRLS SEC SCHOOL	7	3002	4,000,000.00
"	MOUNTAIN VIEW PRIMARY SCHOOL	8	3003	4,800,000.00
02.02.017	THIKA GIRLS KARIBARIBI	76	3737	4,000,000.00
23.05.017	THIKA GIRLS KARIBARIBI	112	4874	3,185,278.00
02.02.017	THIKA BARRACKS PRIMARY SCHOOL	75	3736	4,000,000.00
23.05.017	KAMENU PRIMARY SCHOOL	113	4875	3,000,000.00
	GRAND TOTAL			37,575,604.00

OTHER GRANTS AND TRANSFERS

DATE	PAYEE	VOUCHER NO.	CHQ. NO.	AMOUNT
17.08.016	VARIOUS PAYEES (BURSARY)	15	3021-3543	10,813,124.00
30.09.016	ROCKY DRIVING SCHOOL	32	3626-3627	1,400,000.00
19.02.017	VARIOUS PAYEES (BURSARY)	85	3749-4784	25,221,347.00
07.04.017	BURSARY		2243	7,000.00
24.11.017	THIKA TOWN ENVIRONMENT COMMITTEE	46	3660	2,153,353.00
02.02.017	THIKA TOWN ENVIRONMENT COMMITTEE	78	3739	1,637,931.03
19.07.016	THIKA TOWN SPORTS COMMITTEE	6	3001	1,153,353.00
01.02.017	THIKA TOWN SPORTS COMMITTEE	74	3733	1,637,931.03
19.07.016	NGONGWA POLICE POST	9	3005	5,400,000.00
	<i>EMERGENCY PROJECTS</i>			
24.11.016	GATUANYAGA PRY SCHOOL	45	3659	300,000.00
"	THIKA PRIMARY SCHOOL	47	3661	1,200,000.00
"	KIGANJO PRIMARY SCHOOL	48	3662	500,000.00
"	MUGUMO-INI PRIMARY SCHOOL	49	3663	1,200,000.00
"	KAMENU PRIMARY SCHOOL	50	3664	500,000.00
"	MBAGATHI PRIMARY SCHOOL	51	3665	500,000.00
08.12.017	NICHIM CONST. CO. LTD	57	3687	1,223,928.00
	COMM. OF VAT (6%)	"	3686	77,366.00
"	COMM. OF DOMESTIC TAX (3%)	"	3688	44,872.00
"	10 % RETENTION	"	4835	149,574.00
31.03.017	NICHIM CONST. CO. LTD	93	4831	2,856,082.00
"	COMM. OF VAT (6%)	"	4833	180,536.00
"	COMM. OF DOMESTIC TAX (3%)	"	4834	104,711.00
"	10 % RETENTION	"	4836	349,036.00
	GRAND TOTAL			58,610,144.06