

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper Laid*  
*By Hon. Aden Duque, MP (Lem)*  
*on Thurs. 23.08.2018 (pm)*  
*MJM*

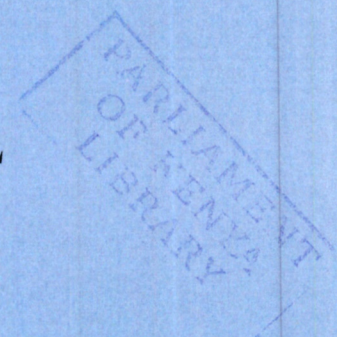
**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**



**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
BARINGO CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**



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

29 SEP 2017

**RECEIVED**

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**CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**CONSTITUENCY DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 amended in 2007 and repealed by the NGCDF Act, 2013. In 2015, the CDF Act 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund 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 constituency level.

**(b) Key Management**

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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David Okoma
3.	Accountant	Lucas Okech

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Baringo Central Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) BARINGO CENTRAL NGCDF Headquarters**

P.O. Box 546 -30400  
KABARNET.  
JAMABA BUILDING  
KENYA

**(f) BARINGO CENTRAL NG-CDF Contacts**

Telephone: (254) 720130252  
E-mail: [cdfbaringocentral@cdf.go.ke](mailto:cdfbaringocentral@cdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) BARINGO CENTRAL NG-CDF Bankers**

1. Kenya Commercial Bank  
Kabarnet branch  
P.O BOX 175  
KABARNET  
Account number: 1103775839

**(h) Independent Auditors**

Auditor General  
Office of 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

**CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)**

The NG-CDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NG-CDF has improved the Education and Security infrastructures of Baringo Central.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NG-CDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

Sign.....

**CHAIRPERSON NG-CDFC**

**III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that the Accounting Officer for a year, the accounting officer for a National Government CDF shall prepare the financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements to present a true and fair view that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the *Baringo Central 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 financial affairs of the NG-CDF for and as at the end of the financial year (period) and at any time during the year. This responsibility includes: (i) maintaining adequate financial management systems and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining complete and accurate accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (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.

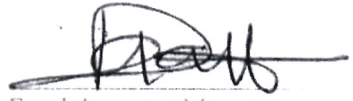
The Accounting Officer in charge of the *Baringo Central NG-CDF* accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the *Baringo Central 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 CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Baringo Central 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 Baringo Central *NG-CDF*'s financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2017.

  
\_\_\_\_\_  
Chairperson

  
\_\_\_\_\_  
Fund Account Manager

# REPUBLIC OF KENYA

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NAIROBI



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

##### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Baringo Central Constituency set out on pages 6 to 26, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of appropriation: Recurrent and Development Combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

##### **Basis for Opinion**

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

##### **Key Audit Matters**

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

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



## **Other Matter**

### **1. Proposed Construction of Multi-Purpose Hall for AIC VISA Oswal Primary School**

In financial year 2016/2017 the CDF paid Kshs.4,300,000 towards construction of multi-purpose hall at AIC VISA Oswal Primary School. This increased the total payments towards this project to Kshs.5,500,000. The project was started in financial year 2014/2015 at a contract sum of Kshs.14,766,551.80. Despite this expenditure, the management did not provide certificates issued by technical personnel as evidence that the building was inspected and certified to meet the required standards at different stages of completion. A site visit revealed that only part of the substructure and the superstructure had been constructed. The foundation has been partially done with some sections without floor slab. Some sections of the walls have been raised but none has reached the lintel level. Further, no materials were on site, the contractor was not on site and no work was going. Further, the CDF did not budget any funds towards this project in financial year 2017/2018. The funds already incurred on the project are likely to go into waste if additional funding is not provided and construction resumes. Payments for work not done or not properly done are likely to be made if technical personnel are not involved in implementation.

### **2. Bursary Expenditure**

During the year under review Baringo central CDF budgeted to spend Kshs.28,031,034.50 on bursary but the financial statements reported bursary expenditure of Kshs.33,821,800 leading to a variance of Kshs.5,790,765.50 that was not authorized or approved by the Board. It was noted that the individual student applications were incomplete and lacked relevant supporting documents. The policy adopted to identify the needy and deserving cases was not stated or provided for audit. However, the Chiefs and their Assistants were tasked to identify, vet and award bursaries, a process that was likely to be subjective. There were no official acknowledgement letters from the respective schools to ascertain that their students received bursary.

Bursary may not have been awarded to the needy and deserving students of the constituency.

### **3. Completed Kaplop Community Water Project not in use**

In financial year 2016/2017 the CDF paid Kshs.800,000 for construction of 100m<sup>3</sup> tank at Kaplop community water project. Audit verification revealed that pipes were disconnected from the borehole that supplies water to the tank due to a dispute with a local resident who claims the land on which the borehole is drilled belongs to him. The relevant land ownership documents were not provided for audit. Consequently, the tank has not been put into use and the intended benefits of accessing water by the constituents living around Kaplop community water project are not being realised. The cost incurred on this project is likely to go into waste.

#### **4. Kitaktak water project**

The CDF undertook the construction of Kitaktak water project which involved drilling of borehole, construction of pump house, construction of reservation water tank from where residents would be connected and laying of pipes to the reservoir tank. Payments made towards this projects amounted to Kshs.3,800,000 with Kshs.1,100,000 being paid in financial year 2016/2017.

The payment in financial year 2016/2017 was for laying of 1km water distribution line to the constituents living around the water project. Physical verification revealed that indeed the piping was done to the homesteads. It was noted that the entire project was not functional and no single homestead was drawing water from this project.

#### **5. Stalled Project (Kiboino Chief's Office)**

During the financial year under review, Baringo Central CDF made payments amounting Kshs.1,300,000 towards Kiboino chief's office construction. The project was however still incomplete since flooring, plastering, windows panes, wiring, cementing and painting were not yet done. It was noted that the project may have stalled since there was no evidence that construction was going on. The delay in completion of the project denies the residents the much needed security services.

#### **6. Kapkiyai Athletic Camp**

The CDF awarded contract tender No: CDF/BCC/04/2014-2015 for the proposed construction of hostels, dining hall/kitchen and offices at Kapkiyai (Ng'etmoi) athletics' camp site in Baringo central constituency to M/s Kipnyekwei Building Contractors at contract price of Kshs.16,819,814.40. The contract was signed on 18/11/2014 with a completion period of 150 days. The CDF has so far made payments of Kshs.16,778,201 towards the project. Physical verification of the project revealed that separate structures of the boys' hostel, girls hostel and a gymnasium were being constructed. The original bills of quantities indicated that these structure were joined together with the gymnasium being constructed at the middle of the two hostels. The inside doors were not fitted, window panes not fitted, the ceiling was not done, floor plastering not done, electrical and plumbing works not done and also painting was not done. It was also noted that the contractor was not on site and it appears that the project has been abandoned. The boundaries of the land on which the camp is being built are not clearly demarcated and fencing has not been done. Under the circumstances, the intended benefits of the project have not been realized.

#### **Responsibilities of Management and those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable

the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the 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 to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**09 August 2018**

**CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Not e	2016 - 2017	2015 - 2016
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	166,537,836.60	50,011,094.00
Proceeds from Sale of Assets	2	-	-
<b>TOTAL RECEIPTS</b>		<b>166,537,836.60</b>	<b>50,011,094.00</b>
<b>PAYMENTS</b>			
Compensation of employees	3	1,617,024.40	1,016,835.00
Use of goods and services	4	8,450,751.99	1,831,098.10
Transfers to Other Government Units	5	85,687,931.00	23,182,759.00
Other grants and transfers	6	68,735,113.00	19,748,345.60
Acquisition of Assets	7	1,285,775.00	606,600.00
<b>TOTAL PAYMENTS</b>		<b>165,776,595.39</b>	<b>46,385,637.70</b>
<b>SURPLUS/DEFICIT</b>		<b>761,241.21</b>	<b>3,625,456.30</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO CENTRAL CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



Chairperson - CDFC



Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

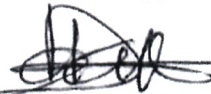
**V. STATEMENT OF ASSETS**

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	8A	11,202,050.05	11,210,338.84
Cash Balances (cash at hand)	8B	-	-
Outstanding Imprests	9	769,530.00	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>11,971,580.05</u>	<u>11,210,338.84</u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	10	11,210,338.84	7,584,882.54
Surplus/Defict for the year		761,241.21	3,625,456.30
<b>NET LIABILITIES</b>		<u>11,971,580.05</u>	<u>11,210,338.84</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO CENTRAL NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:



Chairperson – NG-CDFC




Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VI. STATEMENT OF CASHFLOW**

		2016 - 2017	2015 - 2016
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	166,537,836.60	50,011,094.00
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,617,024.40	1,016,835.00
Use of goods and services	5	8,450,751.99	1,831,098.10
Transfers to Other Government Units	6	85,687,931.00	23,182,759.00
Other grants and transfers	7	68,735,113.00	19,748,345.60
Other Payments			
<b>Adjusted for:</b>			
Adjustments during the year	10	769,530.00	-
<b>Net cash flow from operating activities</b>		<b>1,277,486.21</b>	<b>4,232,056.30</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	1,285,775.00	606,600.00
<b>Net cash flows from Investing Activities</b>		<b>1,285,775.00</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,288.79</b>	<b>3,625,456.30</b>
Cash and cash equivalent at BEGINNING of the year	13	11,210,338.84	7,584,882.54
Cash and cash equivalent at END of the year		11,202,050.05	11,210,338.84

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO CENTRAL NG- CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:

  
 \_\_\_\_\_  
 Chairperson NG-CDFC

  
 \_\_\_\_\_  
 Fund Account Manager

**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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	81,896,551.69	153,653,347.84	235,549,899.53	177,748,175.44	57,801,724.09	75
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	1,557,000.00	1,254,000.00	2,811,000.00	1,617,024.40	1,193,975.60	58
Use of goods and services	5,813,689.60	9,277,871.00	15,091,560.60	8,450,751.99	6,640,808.61	56
Transfers to Other Government Units	37,300,000.00	54,087,931.00	91,387,931.00	85,687,931.00	5,700,000.00	94
Other grants and transfers	37,225,862.09	74,823,207.00	112,049,069.09	68,735,113.00	43,313,956.09	61
Acquisition of Assets		14,210,338.84	14,210,338.84	1,285,775.00	12,924,563.84	9
Other Payments						
<b>TOTALS</b>	<b>81,896,551.69</b>	<b>153,653,347.84</b>	<b>235,549,899.53</b>	<b>165,776,595.39</b>	<b>69,773,304.14</b>	<b>70</b>

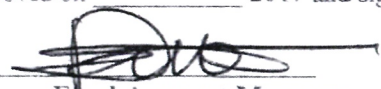
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

i. There were land issues on item of acquisition of assets that why utilization was below 50% (9%)

The BARINGO CENTRAL NG-CDF financial statements were approved on \_\_\_\_\_ 2017 and signed by:

  
 Chairperson NG- CDFC

  
 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 *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 *CDF*.

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *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 *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 – BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

*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 *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 *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
	AIE NO. A796022		40,011,094.00
	AIE NO. A825584		10,000,000.00
	AIE NO. A825826	48,011,094.00	
	AIE NO. A829501	4,094,827.60	
	AIE NO. A839722	20,000,000.00	
	AIE NO. A855141	42,965,958.00	
	AIE NO. A855664	51,465,957.00	
(other constituency e.g, parent constituency)		-	-
<b>TOTAL</b>		<b>166,537,836.60</b>	<b>50,011,094.00</b>

**1.1.1.1.1.1.2 COMPENSATION OF EMPLOYEES**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,367,784.40	678,835.00
Basic wages of casual labour		110,000.00
<b>Personal allowances paid as part of salary</b>		
House allowance		-
Transport allowance		
Leave allowance		
Gratuity	249,240.00	4,800.00
Other personnel payments		223,200.00
<b>Total</b>	<b>1,617,024.40</b>	<b>1,016,835.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	2,923,319.00	1,100,950.00
Utilities, supplies and services		
Communication, supplies and services	16,447.30	39,494.00
Domestic travel and subsistence	157,000.00	132,250.00
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	2,440,950.00	
Hospitality supplies and services	106,614.70	17,740.00
Insurance costs		
Specialized materials and services		
Office and general supplies and services	246,624.30	12,995.00
Fuel, oil & lubricants	610,585.00	350,000.00
Other operating expenses	674,951.69	18,900.00
Routine maintenance – vehicles and other transport equipment	1,274,260.00	158,769.10
Routine maintenance – other assets		
<b>Total</b>	<b>8,450,751.99</b>	<b>1,831,098.10</b>

**TOTAL**

**8,450,751.99**

**1,831,098.10**

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**1.1.1.1.1.4 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	60,087,931.00	10,700,000.00
Transfers to secondary schools (see attached list)	23,800,000.00	7,500,000.00
Transfers to tertiary institutions (see attached list)	100,000.00	-
Transfers to health institutions (see attached list)	1,700,000.00	4,982,759.00
<b>TOTAL</b>	<b>85,687,931.00</b>	<b>23,182,759.00</b>

**1.1.1.1.1.5 OTHER GRANTS AND OTHER PAYMENTS**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	33,481,700.00	12,660,000.00
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	340,100.00	650,000.00
Water projects (see attached list)	5,300,000.00	-
Agriculture projects (see attached list)	-	165,230.00
Electricity projects (see attached list)	-	-
Security projects (see attached list)	12,000,000.00	1,265,000.00
Roads projects (see attached list)	1,749,000.00	-
Sports projects (see attached list)	10,588,000.00	2,723,115.60
Environment projects (see attached list)	1,833,313.00	-
Emergency projects (see attached list)	3,400,000.00	2,285,000.00
<b>Total</b>	<b>68,735,113.00</b>	<b>19,748,345.600</b>

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**1.1.1.1.1.1.6 ACQUISITION OF ASSETS**

**Non Financial Assets**

	2016 - 2017	2015 - 2016
	Kshs	k.shs
Purchase of Buildings	-	-
Construction of Buildings	304,412.00	606,600.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	496,163.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	485,200.00	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>1,285,775.00</b>	<b>606,600.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
KCB Kabarnet Branch A/C NO: 1103775839 (Kshs.)	11,202,050.05	11,210,338.84
<b>Total</b>	11,202,050.05	11,210,338.84

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8B: CASH IN HAND**

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-

*[Provide cash count certificates for each]*

**9: 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>
FAM		769,530.00	-	769,530.00
				769,530.00

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



**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,210,338.84	7,584,882.54
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>11,210,338.84</b>	<b>7,584,882.54</b>

*[Provide short appropriate explanations as necessary]*

**CONSTITUENCIES DEVELOPMENT FUND – BARINGO CENTRAL CONSTITUENCY**  
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**11. OTHER IMPORTANT DISCLOSURES**

**11.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	11,202,050.05	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<u>11,202,050.05</u>	<u>-</u>

**11.2: PMC account balances (See Annex 5)**

	Kshs	Kshs
PMC account Balances (see attached list)	37,091,029.41	-
	<u>37,091,029.41</u>	<u>-</u>

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10. CDF Office	11,202,050.05					
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>	11,202,050.05					

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost
	(Kshs) 2016/17	(Kshs) 2015/16
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	570,422.00	74,259.00
ICT Equipment, Software and Other ICT Assets	796,990.00	311,790.00
Other Machinery and Equipment	3,567,390.24	3,567,390.24
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>4,934,802.24</b>	<b>3,953,439.24</b>

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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**ANNEX 3 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017**

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
AIC Visa Oshwal Primary School	KCB	1176666371	851.00	
Bakwanin Primary School	KCB	1103501855	25,858.15	
Bosin Primary School	KCB	1173139524	796,360.00	
Cheplongon Primary School	KCB	1109484887	800,865.00	
Eitui Primary School	KCB	1152981331	551,299.00	
Emom Primary School	KCB	1134688180	250,077.00	
Eron Primary School	KCB	1128482590	84.50	
Kabarbarma Primary School	KCB	1206223383	393,870.00	
Kabichony Primary School	KCB	1173476911	674,920.00	
Kabirmoi Primary School	KCB	1130812154	55,845.00	
Kaiso Primary School	KCB	1103708104	519,190.00	
Kamwen Primary School	KCB	1203831625	149.50	
Kapcherebet Primary School	KCB	1109847076	73,302.00	
Kapkelelwa Primary School	KCB	1130773892	800,175.00	
Kapkiyai Primary School	KCB	1173583556	460,544.60	
Kapkomoi Primary School	KCB	1204915806	131,785.00	
Kapkut Primary School	KCB	1126869937	229.50	
Kaplel Primary School	KCB	1103708252	142,639.00	
Kaplop Primary School	KCB	1134658486	454,703.00	

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Kaploten Primary School	KCB	1202611125	246,025.00
Kaprogonya Primary School	KCB	1199012017	1,589,339.00
Kapropita Primary School	KCB	1199889806	148,704.00
Kapsigorian Primary School	KCB	1129396959	688.05
Kapsogo Primary School	KCB	1197698213	50,625.00
Kapsoo Primary School	KCB	1131129520	69,115.00
Kapteno Primary School	KCB	1203829620	31,343.00
Kaptien Primary School	KCB	1200994892	2,459.50
Kaptimbor Primary School	KCB	1154767930	16,500.00
Kaptumo Primary School	KCB	1166506118	348,950.00
Kaseret Primary School	KCB	1112863656	589,780.50
Katunoi Primary School	KCB	1113216522	968,208.50
Kesetan Primary School	KCB	1137080388	300,490.00
Ketindui Primary School	KCB	1103497537	313,320.00
Kiboi Primary School	KCB	1146122683	1,680.00
Kimagok Primary School	KCB	1107894573	20,376.80
Kipkutuny Primary School	KCB	1114373435	1,301,016.00
Kiplabal Primary School	KCB	1203363095	264,575.00
Kiptilit Primary School	KCB	1114551392	77,960.00
Kituro B/D Primary School	KCB	1129587579	1,395.00
Kokorwonin Primary School	KCB	1173093672	112,550.00
Konooyo Primary School	KCB	1173202919	301,060.00
Koyorus Primary School	KCB	1173046046	301,150.00
Kurumbopsoo Primary School	KCB	1103496061	21,143.00
Lelbatai Primary School	KCB	1135238936	208,395.00

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Magonoi Primary School	KCB	1204068909	103,575.00	
Mogorwa Primary School	KCB	1119576628	106,314.00	
Mumol Primary School	KCB	1200715446	261,100.50	
Ngetnoi Primary School	KCB	1175201065	755.00	
Ochii Primary School	KCB	1173093796	11,884.50	
Pemwai Primary School	KCB	1203841094	638,235.00	
Saimet Primary School	KCB	1136379975	194,495.00	
Salawa Primary School	KCB	1112284095	280.00	
Sesya Primary School	KCB	1109435207	4,519.50	
Sigowo Primary School	KCB	1103721779	50,239.00	
Sironoi Primary School	KCB	1109562268	1,340.00	
Sorok Primary School	KCB	1109557841	400,020.00	
Sosion Primary School	KCB	1137909803	202,989.00	
Tabarin Primary School	KCB	1135866236	1,666,895.00	
Talai Primary School	KCB	1134448384	124,100.00	
Tartar Primary School	KCB	1201575494	341,070.00	
Tenges Primary School	KCB	1137494085	1,602,927.00	
Tereben Primary School	KCB	1172954178	500,280.00	
Tilelon Primary School	KCB	1137831022	308,060.00	
Timboiywo Primary School	KCB	1156625025	40,463.00	
Turkuo Primary School	KCB	1127753851	334,721.00	
Chepkero M/D Sec. School	KCB	1128069172	77,942.00	

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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Chesongo Day Sec. School	KCB	1112814671	448,745.00	
Kabarnet Hurth Sec. School	KCB	1173749632	21,131.50	
Kapchomuso Sec. School	KCB	1132010764	871.15	
Kapkut Secondary School	KCB	1134433131	147,801.45	
Kaptimbor Secondary School	KCB	1136154345	254,892.00	
Kaptiriony Secondary School	KCB	1113944358	467,341.00	
Kaptorokwo Day Sec. School	KCB	1135153418	846,315.00	
Kipsoit Day Secondary School	KCB	1164554913	91,977.51	
Kisok Sec. School	KCB	111434721	1,053.50	
Ngetmoi Secondary School	KCB	1109377177	962,776.00	
Riwo M/D Secondary School	KCB	1135343047	263,943.70	
Timboiywo Secondary School	KCB	1103753053	1,662,895.00	
Kasooyo Dispensary	KCB	1137562927	36,043.45	
Kipsoit Dispensary	KCB	1129500365	950.00	
Kaplop Community Water Project	KCB	1201868092	799,435.00	
Sorok Water Project	KCB	1164295195	5,099.00	
Kaptorokwo Water Project	KCB	1120731925	500,850.05	
Kituro Water Project	KCB	1110012853	87,895.00	
Eitui Chiefs Office	KCB	1206480645	11,835.00	
Ewalel Chiefs Office	KCB	1206427078	242,872.00	
Kabarnet D.O's Office	KCB	1202594247	3,435.00	
Kabarnet Mosop Chiefs Office	KCB	1207714855	265,355.00	



**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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Kabasis Chiefs Office	KCB	1206642572	99,435.00	
Kaplel Chiefs Office	KCB	1205709975	399,435.00	
Kaprogonya Chiefs Office	KCB	1204226695	83,095.00	
Kapropita Soi Chiefs Office	KCB	1206426381	317,320.00	
Kaptien Chiefs Office	KCB	1146568656	398,870.00	
Kimoso Chiefs Office	KCB	1137493836	46,715.00	
Kisonei Sub-Chiefs Office	KCB	1200967828	198,723.00	
Koibarak Assistant Chiefs office	KCB	1204991073	20,044.00	
Orokwo Chiefs Office	KCB	1112421661	3,215.00	
Sacho Soi Chiefs Office	KCB	1206877165	100,000.00	
Sironoi Chiefs Office	KCB	1206770104	20,950.00	
Sorok Assistant Chiefs Office	KCB	1206692626	299,435.00	
Tiriony Chiefs Office	KCB	1173156097	378,760.00	
Kapkiai Athletic Camp	KCB	1206074493	7,209,720.00	
			<b>37,091,029.41</b>	

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
BARINGO CENTRAL CDF/V OL.1/2	Weakness in the accounting and internal controls - Trial balance not prepared and presented for audit	The trial balance was prepared but not presented for audit because it was not a requirement during the submission of the Financial Statement	David Okoma (FAM)	Resolved	
	Failure to receive budget - It was noted that Kshs. 48,011,094.00 and 94,431,915 for FY 2014/15 and 2015/16 respectively were received in 2016/17 total of 142,443,009 for prior year were utilized	The bank balances could not meet the threshold of below 10M because some projects had implementation issues, we have since disbursed funds and threshold of 10M reached. The NG-CDF Board released the funds for FY 2014/15 and 2015/16 in the FY 2016/17 and the funds were utilized as per the approved code list.	David Okoma (FAM)	Resolved	
	Unspent - The CDF is likely to utilize funds meant for one FY to fund projects not in the proposal and therefore approved by board.	The unspent funds in the cashbook were meant for projects which had implementation issues such as land. The issues have since been solved and implementation in progress. All funded projects are utilized as per the approved schedules from NGCDF.	David Okoma (FAM)	Resolved	
	Ngetmoi Secondary School-purchase of school bus - The School awarded M/s Simba colt motors the tender for supply of 21 seater school bus at a cost of	The balance of Kshs. 3,426,400 is being paid by parents through a bank loan. The bus was inspected and delivered to school	David Okoma (FAM)	Resolved	

**NATIONAL GOVERNMENT ENTITY – BARINGO CENTRAL CONSTITUENCY**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	6,426,400.00 however having paid Kshs. 3M it was not clear how the balance was paid and failure of provision of delivery records.				
	Emergency Expenditure - No supporting documents for payments to Kaboe Water Tank Kshs. 600,000.00	The accounting documents were not provided for audit verification - provided	David Okoma (FAM)	Resolved	

Constituency Development Fund - Baringo Central

**BANK RECONCILIATION**

as at 30/06/2017

Baringo Central CDF A/C No 1103775839

Balance as per Bank Statement.....

Less

- 1. Payments in cash book not yet recorded in Bank Statement (unpresented Cheque).....
- 2 Receipts in Bank Statement not yet recorded in Cash Book.....

Add

- 3. Payments in Bank Statement not yet recorded in Cash Book.....
- 4. Receipts in Cash Book not yet Recorded in Bank Statement.....

Shs .Cts	Shs . Cts	Shs . Cts
		20,516,160.30
9,319,505.25		
14,000.00		9,333,505.25
19,395.00		
		19,395.00
Bank balance as per Cash Book .....		11,202,050.05

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

04/7/2017

**DISTRICT ACCOUNTANT  
BARINGO CENTRAL DISTRICT**

1.PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)							
CHEQUE			AMOUNT	CHEQUE			AMOUNT
No.	Date	PAYEE	Sh. Cts	No.	Date	PAYEE	Sh. Cts.
5596	17/2/2015	PAYE	1,749.20	5595	10.2.16	Payee	1,749.20
5205	3/7/2015	Comm of VAT	1,983.00	5914	25.5.16	Comm inc tax	1,749.20
5543	20/1/2015	Comm of VAT	106,812.55	25.5.16		NSSF	1,600.00
5335	6/8/2015	PAYE For July	1,750.00				
5339	7/8/2015	Comm of VAT	321.20				
5517	13/10/15	comm inc tax	1,749.20				
5364	28/8/2015	PAYE For August	1749.2				
5531	3/12/2015	PAYE	1,749.20			add attached schedule	9,160,153.70
5538	23/12/2015	PAYE	1,749.20				
5133	23/12/2015	Nil	900.00				
5306	10.6.15	comm inc tax	35,029.60				
5584	10.2.16	Payee	1,749.20				
			159,351.55				9,319,505.25

1.PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)			2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
CHEQUE			AMOUNT	PAYEE			AMOUNT
No.	Date	PAYEE	Sh. Cts				Sh. Cts
				07.6.17	cash dep		5,000.00
				30.6.17	cash dep		6,000.00
				30.6.17	cash dep		1,500.00
				30.6.17	cash dep		1500
			9,319,505.25				14,000.00

DATE	CHQ NO.	PAYEE	AMOUNT
27.9.16	6126	Comm Vat	3,372.00
27.9.16	6128	Comm Vat	990.00
27.9.16	6130	Comm Vat	621.00
12.10.16	6297	Aic falth	13,000.00
12.10.16	6311	Drys girls	10,000.00
12.10.16	6316	Eld Polytechnic	9,000.00
12.10.16	6333	kaptagat girls	10,000.00
12.10.16	6336	KTTC	9,000.00
12.10.16	6356	Mary mount sec	8,000.00
12.10.16	6357	MMUST	10,000.00
12.10.16	6359	Meru ttc	9,000.00
12.10.16	6368	Ngolbelon sch	16,000.00
12.10.16	6371	Poror high	8,000.00
12.10.16	6381	St Alphonsius	8,000.00
12.10.16	6392	Tirionin sec	8,000.00
12.10.16	6395	Kabianga uni	10,000.00
12.10.16	6401	Comm Vat	10,180.00
30.11.16	6445	PAYE	1,574.40
30.11.16	6449	Comm Vat	66,828.00
30.11.16	6470	Comm Vat	454.00
30.11.16	427	Comm Vat	620.70
16.12.16	6493	Comm Vat	344.00
20.3.17	6552	Patmak Mixed	8,000.00
22.2.17	6566	PAYE	5,080.00
22.2.17	6614	Comm Vat	419.00
22.2.17	6614	Comm Vat	419.00
20.3.17	6633	Nhif	2,100.00
20.3.17	6634	Nhif	2,100.00
20.3.17	6635	Nhif	2,100.00
20.3.17	6641	Comm Vat	698.00
20.3.17		Fam	27,000.00
20.3.17	6680	Comm Vat	2,611.00
20.3.17	6681	Sego safari I	47,869.00
20.3.17	6713	Chengach B	8,000.00
20.3.17	6722	Chemolingot sec	10,000.00
20.3.17	6732	Daystar Uni	10,000.00
20.3.17	6741	Embu uni	10,000.00
20.3.17	6749	Lsec sch	10,000.00
20.3.17	6750	Iten IV	8,000.00
20.3.17	6788	Kapsowgar boys	8,000.00
20.3.17	6789	Kapsowar sec	8,000.00
20.3.17	6800	KIAS	8,000.00
20.3.17	6803	KIOF	8,000.00
20.3.17	6812	KITI	10,000.00
20.3.17	6813	KCO tea b	8,000.00
20.3.17	6821	Kiboino	112,000.00
20.3.17	6830	Kipkelion	8,000.00
20.3.17	6847	Kitui ttc	10,000.00
20.3.17	6857	KMTC Kapkatet	8,000.00
20.3.17	6860	KMTC Kuria	10,000.00
20.3.17	6861	KMTC KTL	8,000.00
20.3.17	6881	Leiboinet sch	10,000.00
20.3.17	6923	Muranga ttc	8,000.00
20.3.17	6963	Rokacho day	10,000.00
20.3.17	6970	Sagasaga sec	8,000.00
20.3.17	6984	Shanzu ttc	18,000.00
20.3.17	7012	St Marys	8,000.00
20.3.17	7018	St peters sem	10,000.00
20.3.17	7046	Kabianga uni	8,000.00
20.3.17	7047	UON	85,000.00
19.5.17	7118	Nhif	2,100.00
19.5.17	7142	Soy sec	13,000.00
19.5.17	7137	Comm Vat	574.00
19.5.17	7141	Comm Vat	6,753.00
30.5.17	7152	Comm Vat	427.00
30.5.17	7155	Comm inc tax	38,578.00
30.5.17	7163	St Joseph boys	15,000.00



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ACCOUNT STATEMENT

Customer: 1103775539 BARINGO CENTRAL CONST DEV FUND Current Account - Bundled  
Statement Period: 01 JUN 2017

Balance at Period Start 23,894,856.30 KES Balance at Period End: 12,753,183.90 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				23,894,856.30
02 JUN 2017	Inward Cheque D CHQ00 02 JUN 2017 6739 AT-DPC CHQ No. 0 06739		-15,000.00		23,879,856.30
02 JUN 2017	Inward Cheque D CHQ00 02 JUN 2017 7127 AT-DPC CHQ No. 0 07127		-32,000.00		23,847,856.30
02 JUN 2017	INHouse CHQ007158 AT- 02 JUN 2017 DPC NSSF - BRANCH IN COME AC		-2,000.00		23,845,856.30
02 JUN 2017	INHouse CHQ007134 AT- 02 JUN 2017 DPC NSSF - BRANCH IN COME AC		-2,000.00		23,843,856.30
05 JUN 2017	Inward Cheque D CHQ00 05 JUN 2017 6917 AT-DPC CHQ No. 0 06917		-8,000.00		23,835,856.30
05 JUN 2017	INHouse CHQ007164 AT- 05 JUN 2017 DPC KIPKUTUNY PRY S CHOOOL C		-500,000.00		23,335,856.30
05 JUN 2017	INHouse CHQ007151 AT- 05 JUN 2017 DPC KAISO PRIMARY C DE A C		-300,000.00		23,035,856.30
05 JUN 2017	INHouse CHQ006863 AT- 05 JUN 2017 DPC KMTC HOLDING A CCOUNT UI		-10,000.00		23,025,856.30
06 JUN 2017	Inward Cheque D CHQ00 06 JUN 2017 6906 AT-DPC CHQ No. 0 06906		-8,000.00		23,017,856.30
06 JUN 2017	Inward Cheque D CHQ00 06 JUN 2017 6943 AT-DPC CHQ No. 0 06943		-10,000.00		23,007,856.30
06 JUN 2017	INHouse CHQ006915 AT- 06 JUN 2017 DPC MOI UNIVER-PRIVA SRON		-18,000.00		22,989,856.30
06 JUN 2017	INHouse CHQ006767 AT- 06 JUN 2017 DPC KAGUMO COLLEG E FUND A		-10,000.00		22,979,856.30
06 JUN 2017	INHouse CHQ007162 AT- 06 JUN 2017 DPC KOIMET HARDWA RE & SPAR		-14,177.00		22,965,679.30
07 JUN 2017	Cash Deposit DENNIS K 07 JUN 2017 URUI AT-KBRNT TT1715 85X3K6			5,000.00	22,970,679.30
09 JUN 2017	Inward Cheque D CHQ00 09 JUN 2017 7166 AT-DPC CHQ No. 0 07166		-460,104.00		22,510,575.30
09 JUN 2017	Cash Withdrawal CHQ71 09 JUN 2017 70 FUND ACCOUNT MA NAGER AT-		-200,000.00		22,310,575.30
09 JUN 2017	Cash Withdrawal FUND A 09 JUN 2017 CCOUNT MANAGER AT- KBRNT TT		-200,000.00		22,110,575.30
10 JUN 2017	Cash Withdrawal CHQ71 10 JUN 2017 74 FUND ACCOUNT MA NAGER AT-		-292,000.00		21,818,575.30
10 JUN 2017	Cash Withdrawal CHQ71 10 JUN 2017 73 FUND ACCOUNT MA NAGER AT-		-200,000.00		21,618,575.30
10 JUN 2017	Cash Withdrawal FUND A 10 JUN 2017 CCOUNT MANAGER AT- KBRNT TT		-200,000.00		21,418,575.30
12 JUN 2017	INHouse CHQ007053 AT- 12 JUN 2017 DPC ESHINUTSA SECO NDARY SC		-10,000.00		21,408,575.30
13 JUN 2017	INHouse CHQ007124 AT- 13 JUN 2017 DPC KMTC HOLDING A CCOUNT UI		-10,000.00		21,398,575.30
14 JUN 2017	Inward Cheque D CHQ66 14 JUN 2017 94 AT-DPC CHQ No. 006 694 KE		-8,000.00		21,390,575.30



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15 JUN 2017	Inward Cheque D CHQ69 86 AT-DPC CHQ No. 006 886 KE	15 JUN 2017	8,000.00	21,362,575.30
16 JUN 2017	Inward Cheque D CHQ70 09 AT-DPC CHQ No. 007 009 KE	16 JUN 2017	-16,000.00	21,366,575.30
16 JUN 2017	Interim Stmt Ch AT-DPC Printed At 13:17 By KE11	16 JUN 2017	-210.00	21,366,365.30
16 JUN 2017	Interim Stmt Ch AT-DPC Printed At 13:17 By KE11	16 JUN 2017	-21.00	21,366,344.30
19 JUN 2017	Inward Cheque D CHQ70 39 AT-DPC CHQ No. 007 039 KE	19 JUN 2017	-8,000.00	21,358,344.30
20 JUN 2017	Inward Cheque D CHQ69 53 AT-DPC CHQ No. 006 053 KE	20 JUN 2017	-60,000.00	21,298,344.30
20 JUN 2017	Interim Stmt Ch AT-DPC Printed At 11:17 By KE11	20 JUN 2017	-210.00	21,298,134.30
20 JUN 2017	Interim Stmt Ch AT-DPC Printed At 11:17 By KE11	20 JUN 2017	-21.00	21,298,113.30
20 JUN 2017	Cash Withdrawal CHQ72 76 DAVID OKOMA AT-K BRNT TTI	20 JUN 2017	-90,000.00	21,208,113.30
20 JUN 2017	Cash Withdrawal FUNDA ACCOUNT MANAGER AT KENNETT	20 JUN 2017	-20,000.00	21,188,113.30
20 JUN 2017	INHouse CHQ006885 AT -DPC MACHAKOS TEAC HERS COLL	20 JUN 2017	-10,000.00	21,178,113.30
21 JUN 2017	Inward Cheque D CHQ72 75 AT-DPC CHQ No. 007 727 KE	21 JUN 2017	-310,585.00	20,867,528.30
21 JUN 2017	Inward Cheque D CHQ66 04 AT-DPC CHQ No. 006 804 KE	21 JUN 2017	-10,000.00	20,857,528.30
22 JUN 2017	Inward Cheque D CHQ70 10 AT-DPC CHQ No. 007 010 KE	22 JUN 2017	-40,000.00	20,817,528.30
22 JUN 2017	Inward Cheque D CHQ69 82 AT-DPC CHQ No. 006 982 KE	22 JUN 2017	-8,000.00	20,809,528.30
22 JUN 2017	INHouse CHQ005952 AT- DPC BORESIA SACCO SOCIETY	22 JUN 2017	-8,000.00	20,801,528.30
23 JUN 2017	Inward Cheque D CHQ66 54 AT-DPC CHQ No. 006 654 KE	23 JUN 2017	40,000.00	20,761,528.30
23 JUN 2017	INHouse CHQ007167 AT- DPC HEM POSTAL COR P OF KEN	23 JUN 2017	-6,960.00	20,754,568.30
24 JUN 2017	INHouse CHQ006655 AT- DPC AIC ITIGO SECOND ARY SC	24 JUN 2017	-8,000.00	20,746,568.30
27 JUN 2017	Inward Cheque D CHQ68 96 AT-DPC CHQ No. 006 886 KE	27 JUN 2017	-28,000.00	20,718,568.30
28 JUN 2017	INHouse CHQ007158 AT- DPC NHIF SETTLEMENT ACCOUN	28 JUN 2017	-3,700.00	20,714,868.30
28 JUN 2017	INHouse CHQ007138 AT- DPC NHIF SETTLEMENT ACCOUN	28 JUN 2017	-2,700.00	20,712,168.30
28 JUN 2017	INHouse CHQ006631 AT- DPC NHIF SETTLEMENT ACCOUN	28 JUN 2017	-2,100.00	20,710,068.30
28 JUN 2017	Inward Cheque D CHQ72 88 AT-DPC CHQ No. 007 288 KE	28 JUN 2017	-9,449.00	20,700,619.30
28 JUN 2017	Inward Cheque D CHQ67 30 AT-DPC CHQ No. 006 730 KE	28 JUN 2017	-8,000.00	20,692,619.30
28 JUN 2017	INHouse CHQ007296 AT- DPC KABARNET NEEMA SERVICE	28 JUN 2017	-13,732.00	20,678,887.30



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29 JUN 2017	Tax Amount Due AT-KBR NT PS.1103775839.2 CC Y = KE	29 JUN 2017	-46	20,678,839.30
29 JUN 2017	Stop Payment Ch AT-KB RNT PS.1103775839.2 C CY = K	29 JUN 2017	-480	20,678,359.30
29 JUN 2017	INHouse CHQ006721 AT-DPC CHEMELIL SUGAR ACADEMY	29 JUN 2017	-10,000.00	20,668,359.30
30 JUN 2017	INHouse CHQ006973 AT-DPC SANDAI MIXED D. SEC.SC	30 JUN 2017	-8,000.00	20,660,359.30
30 JUN 2017	INHouse CHQ007161 AT-DPC Utility Payments Account	30 JUN 2017	-773.00	20,659,586.30
30 JUN 2017	INHouse CHQ007143 AT-DPC Utility Payments Account	30 JUN 2017	-25,656.00	20,633,930.30
30 JUN 2017	INHouse CHQ007112 AT-DPC Utility Payments Account	30 JUN 2017	-9,827.00	20,624,103.30
30 JUN 2017	INHouse CHQ007199 AT-DPC Utility Payments Account	30 JUN 2017	-414.00	20,623,689.30
30 JUN 2017	INHouse CHQ007278 AT-DPC BUDGET DRIVING SCHOOL	30 JUN 2017	-9,000.00	20,614,689.30
30 JUN 2017	Cash Deposit SARAH CHEBURE AT-KBRNT TT1 7181XX06	30 JUN 2017	6,000.00	20,620,689.30
30 JUN 2017	Chq Dep CHQ069984 AT-DPC SARAH CHEBURE T BANK FT1	04 JUL 2017	1,500.00	20,622,189.30
30 JUN 2017	Chq Dep CHQ002931 AT-DPC SARAH CHEBURE T BANK FT1	04 JUL 2017	1,500.00	20,623,689.30
30 JUN 2017	Cash Withdrawal CHQ73 28 FUND MANAGER AT-KBRNT TT	30 JUN 2017	-10,000.00	20,613,689.30
30 JUN 2017	Cash Withdrawal CHQ73 28 FUND ACCOUNT MANAGER AT	30 JUN 2017	-52,000.00	20,561,689.30
30 JUN 2017	INHouse CHQ007283 AT-DPC NGETMOI SEC.SC HOOL BOA	30 JUN 2017	-8,000.00	20,553,689.30
30 JUN 2017	INHouse CHQ007314 AT-DPC A S K KABARNET B RANCH	30 JUN 2017	-34,000.00	20,519,689.30
30 JUN 2017	Certificate Of Balance Charge AT-DPC CERT1718 110	30 JUN 2017	-1,065.00	20,518,624.30
30 JUN 2017	Tax Amount Due 1103775839 1103775839 LEDGER FEE	01 JUL 2017	-224	20,518,400.30
30 JUN 2017	Charges 1103775839 1103775839 LEDGER FEE K 001000	01 JUL 2017	-2,240	20,516,160.30
01 JUL 2017	INHouse CHQ007300 AT-DPC KITURO PRIMARY SCHOOL	01 JUL 2017	-61,863.80	20,454,296.50
01 JUL 2017	INHouse CHQ007303 AT-DPC KITURO PRIMARY SCHOOL	01 JUL 2017	-70,000.00	20,384,296.50
01 JUL 2017	INHouse CHQ007292 AT-DPC TABARIN PRY SCHOOL GDF	01 JUL 2017	-50,000.00	20,334,296.50
01 JUL 2017	INHouse CHQ007293 AT-DPC TABARIN PRY SCHOOL CDF	01 JUL 2017	-50,000.00	20,284,296.50
01 JUL 2017	INHouse CHQ007306 AT-DPC CHEPKERO SECONDARY SCH	01 JUL 2017	-61,863.80	20,222,432.70
01 JUL 2017	INHouse CHQ007310 AT-DPC KAPROPITA PRIMARY SCHO	01 JUL 2017	-50,088.80	20,172,343.90
01 JUL 2017	INHouse CHQ007311 AT-DPC TALAI PRY SCHOOL CDF A	01 JUL 2017	-50,000.00	20,122,343.90



# PAYMENTS

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FO 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	Sh. cts.
66	21/1/17						
David Okoro	Committee Exp	2210802	01	Cash			
David Okoro			02		46400=		
David Okoro			02		130000=		
David Okoro	Agency	2210700	03		942400=		
					578000=		
					1696800=		
66					1630930=	1153776665	
					3327730	1153776665	
66	21/1/17						
David Okoro	Agency Building	2210700	01	Cash			
David Okoro	Sparks		02		340000=		
					193000=		
					228000=		
					761000=		
					859930=	1153776665	
					1620930=	1153776665	
66	21/1/17						
Chiquero Steady	Termination Project 7313			007313			
CDF Group	Sparks			007452		100000=	
David Okoro	Committee Expenses	2210802	01	Cash		245711600	
For Funeral Burial	Goods etc	2210000	02	Cash	57600=		
					42800=		
					100400=	345711600	
					769530=	1120205005	
					867930=	1154776665	