

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 MAY 2019

DAY

THE AUDITOR-GENERAL

TABLED
BY:

MAJORITY LEADER

CLERK-AT
THE TABLE:

OF

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



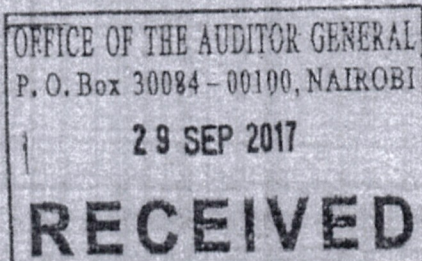
NG-CDF BOARD

National Government Constituencies Development Fund Board
Harambee Cooperative Plaza, 5th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi, Kenya
Tel: 020-2230019, 2230027, 2230032 | Cell: 0709894000
Email: info@cdf.go.ke | Website: www.ngcdf.go.ke

NG-CDF BOARD/AUDITOR GENERAL/2017/197

SEPTEMBER 28, 2017

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 - 00100
NAIROBI



Dear Sir

RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND FINANCIAL
STATEMENTS FOR 2016/2017 FINANCIAL YEAR

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2016/2017 financial year annual accounts of **Bomet Central Constituency** for your necessary action.

Yours sincerely

YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER

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

TABLE OF CONTENTS

1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	3
2. STATEMENT OF CONSTITUENCY MANAGEMENT AND RESPONSIBILITIES.....	5
3. FORWARD BY THE CDF CHAIRPERSON.....	6
4. STATEMENT OF RECEIPT AND PAYMENTS	7
5. STATEMENT OF ASSETS.....	8
6. STATEMENT OF CASHFLOW.....	9
7. SUMMARY STATEMENT OF APPROPRIATION.....	10
8 TRIAL BALANCE.....	11
. SIGNIFICANT ACCOUNTING POLICIES.....	12
9. NOTES TO THE FINANCIAL STATEMENTS.....	15

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

I. KEY INFORMATION AND MANAGEMENT OF BOMET CENTRAL CDF

(a) Background information

The Constituency Development Fund was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2015 aligns the fund with the Kenyan constitution of 2010 and The Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilisation. The overall management of the fund is the responsibility of the Constituencies Development Fund Board.

Key Management

The management of Bomet Central CDF's day to day management is under the following key organs:

- i) Constituency Development Fund Board(CDFB)
- ii) Constituency Development Fund Committee(CDFC)

(b) Fiduciary Management

The key fiduciary management personnel who held office during the financial year ended 30th June 2017 are as follows:

	Designation	Name
1	Chief Executive Officer	Mr. Yusuf Mbuno
2	Fund Account Manager	Mr Naftali K Silas
3	District Accountant	Mrs. Damaris Ikiara

(c) Fiduciary Oversight Arrangements

List of CDFC as gazetted

No	Name	ID No	Membership	Member Position	Contact
1	Henry K. Metto	5576639	National Gov Official	Member	0723744216
2	Michael Langat	11637740	Men (Youth)	Member	0721578487
3	Betty Chepkirui	3720651	Woman (Adult)	Member	0726265423
4	Lazarus Cheruiyot	7637673	PWD	Member	0716247696
5	Agnes Byomndo	21953027	Woman Nominee(Youth)	Chairperson	0714742416
6	Kenneth Langat	11637740	Man (Adult)	Secretary	0720355232
7	Naftali K. Silas	13585024	CDF BOARD	Fund Account Manager	0724988640
8	Benard Kiprotich Ngetich	23229409 2	Co-opted	Member	0723380365
9	Paul Sigei	10194320	Constituency Office	Member	0721291033
10	Joyce Chepngetich	20543130	Constituency Office	Member	0705511664



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

BOMET CENTRAL CONSTITUENCY

P.O. BOX 154 BOMET
SOT TEA GROWERS BUILDING
BOMET/LITEIN ROAD
BOMET, KENYA

TELEPHONE: (254) 0724988640

BOMET CENTRAL BANKER

BOMET CENTRAL CONSTITUENCY MAIN BANKER IS
EQUITY BANK, BOMET BRANCH
ACCOUNT NUMBER: 1220261310522

INDEPENDENT AUDITORS

AUDITOR GENERAL
KENYA NATIONAL AUDIT OFFICE
ANIVERSARY TOWERS, UNIVERSITY WAY
P.O BOX 30084 00100 NAIROBI KENYA

PRNCIPAL LEGAL ADVISER

THE ATTORNEY GENERAL
STATE LAW OFFICE
HARAMBEE AVENUE
P.O BOX 40112 00200 NAIROBI KENYA

II. STATEMENT OF BOMET CENTRAL CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Bomet Central shall prepare financial statements in respect of that Bomet Central. 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 Fund Account Manager in charge of Bomet Central CDF is responsible for the preparation and presentation of the constituency's financial statements, which give a true and fair view of the state of affairs of the constituency as at the end of the financial year 2016/2017 ended on June 30, 2017. 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 Bomet Central 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 Bomet Central NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

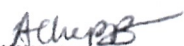
The Fund Account Manager in charge of Bomet Central CDF accepts responsibility for constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Fund Account Manager is of the opinion that the constituency's financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2017, and of the constituency's financial position as at that date. The Fund Account Manager in charge of Bomet Central NGCDF further confirms the completeness of the accounting records maintained for the constituency which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of Bomet Central NGCDF confirms that the Bomet Central has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Bomet Central'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 Fund Account Manager in charge of Bomet Central NGCDF confirms that the 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

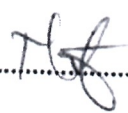
Agnes Byomndo

NG-CDFC

Signature:.....

Naftali K. Silas

FAM

Signature:.....

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

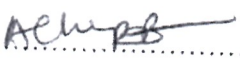
**FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC)**

During the year under review, Bomet Central constituency was allocated 81,896,000 out of which the constituency received a total of Ksh.81,595,000 leaving a balance of ksh 300,000 undisbursed to the constituency from the NGCDF board. The same was spent and the close of the year the bank balance was Ksh 157,000. The management of Bomet central NGCDF wishes to thank the NGCDF board for the timely release of funds allocated to the constituency.

During the CDFC realized key achievements mainly in the completion of many incomplete projects started in the previous year especially in the education sector. The principle of public participation in NGCDF projects was enhanced especially in the identification of bursary beneficiaries through grass root committees.

During the year there were few challenges but the most outstanding one is the amount of money allocated to projects. The projects are allocated small amounts of funds that results to failure to complete projects. The constituency experienced serious challenges in implementing land purchase projects especially for education institutions because most of the parcels targeted were registered in the names of deceased owners hence the transactions could not take place before the process of succession was fully undertaken hence slowing down the implementation of the projects. I would also like to thank Bomet district treasury staff for their continued efforts to improve on NGCDFC financial records keeping and offering technical assistance where gaps are identified in the management of the fund.

Signed.

..... 

Date...20th July 2017.....

Agnes Byomndo

Chairperson

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 - BOMET CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bomet Central Constituency set out on pages 7 to 22, which comprise the statement of financial assets as at 30 June 2017 and the statement of receipts and payments, statement of cash flow and statement of appropriation: recurrent and development for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229(6) 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Bomet Central Constituency as at June 30, 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, based on the procedures performed, I confirm that, except for the matter described in the Basis for Qualified Opinion section of my report, 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 Qualified Opinion

Purchase of Land

Examination of payment vouchers revealed that payments totaling Kshs.2,058,490 were incurred to purchase land for establishment of new primary schools. The supporting documents showed that the parcels of land purchased ranged from 0.3 acres to 0.4 acres. However, during physical verification, it was noted that the land purchased ranged from 0.1 to 0.4 of an acre and no title deed existed to authenticate the acreage. This is contrary to the direction given by the Ministry of Education which requires that the minimum land for registration of new schools to be at least one acre for urban, two acres for rural and at least 4 acres for rural low density.

Since the parcels purchased do not meet the required acreage, the schools may never be registered. Therefore, this may deny the community the benefits intended to be derived from the projects and this could eventually lead to loss of public funds. Details as shown below:

School	Chq no.	Size	Amount (Kshs)
Kamogoso pri. School	2867	0.3 Acres	906,490.00
Nyaga pri. School	2890	0.4 Acres	600,000.00
Chepkongony pri. School	2834	0.3 Acres	322,000.00
Manyatta pri. School	3765	0.2 Acres	250,000.00
Total			2,078,490.00

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Bomet 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

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

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

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government intends to liquidate the Fund or to cease operations, or has 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 provision 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 when it exists. Misstatements can arise from fraud or error and are considered material if, individual 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:

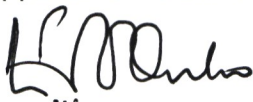
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misinterpretations, 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 Fund's ability to continue to sustain 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 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

22 January 2019

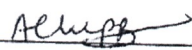
CONSTITUENCY DEVELOPMENT FUND- BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

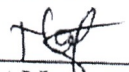
	Note	2016-2017	2015-2016
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,595,751.10	115,498,000
Proceeds from Sale of Assets	2	0	0
Other Receipts	3		-
TOTAL RECEIPTS		81,595,751.10	115,498,000
PAYMENTS			
Compensation of employees	4	3,665,247.00	2,340,000.00
Use of goods and services	5	4,441,612.00	9,643,000.00
Transfers to Other Government Units	6	86,991,727.00	64,043,842.00
Other grants and transfers	7	27,929,619.00	22,878,000.00
Acquisition of Assets	8	0	-
Other Payments	9	0	3,772,051.00
TOTAL PAYMENTS		123,028,205.00	102,676,893.00
SURPLUS/DEFICIT		(41,432,453.90)	12,821,107

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BOMET CENTRAL CDF financial statements were approved on 20TH JULY 2017 and signed by:

AGNES BYOMNDO


Chairman - CDFC

NAFTALI K. SILAS


Fund Account Manager

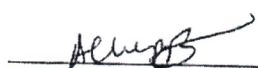
CONSTITUENCY DEVELOPMENT FUND- BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

II. STATEMENT OF FINANCIAL ASSETS

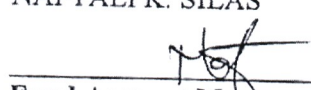
	Note	2016-17	2015-2016
FINANCIAL ASSETS			Kshs
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	157,295.75	40,453,000.00
Cash Balances (cash at hand)	10B	0	
Outstanding Imprests	11	-	1,136,750.00
TOTAL FINANCIAL ASSETS		157,295.75	41,589,750
REPRESENTED BY			
Fund balance b/fwd 1st July.2016	13	41,589,750.00	25,994,000.00
Surplus/Defict for the year		(41,432,453.90)	12,821,107.00
Prior year adjustments	14		2,774,643
NET LIABILITIES/ASSETS		157,296.10	41589750

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BOMET CENTRAL CDF financial statements were approved on 20TH JULY 2017 and signed by:

AGNES BYOMNDO


Chairman - CDFC

NAFTALI K. SILAS


Fund Account Manager

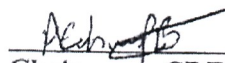
CONSTITUENCY DEVELOPMENT FUND- BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

III. STATEMENT OF CASHFLOW

Receipts for operating income		2016-2017	2015- 2016
Transfers from CDF Board	1	81,595,751.10	115,498.00
Other Receipts	3		
Total Receipts		81,595,751.10	115,498,000
Payments for operating expenses			
Compensation of Employees	4	3,665,247.00	2,340,000.00
Use of goods and services	5	4,441,612.00	9,643,000.00
Transfers to Other Government Units	6	86,991,727.00	64,043,842
Other grants and transfers	7	27,929,619.00	22,878,000.00
Other Payments	9	0	3,772,051
Total payments		123,028,205.00	102,676,893
Adjusted for:			
Adjustments during the year	14		2,774,643
Net cash flow from operating activities		(41,432,453.90)	15,595,750
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	
Acquisition of Assets	8	0	
Net cash flows from Investing Activities		0	
NET INCREASE IN CASH AND CASH EQUIVALENT		(41,432,453.90)	15,595,750
Cash and cash equivalent at BEGINNING of the year		41,589,750.00	25,994,000.00
Cash and cash equivalent at END of the year		157,296.10	41,589,750

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BOMET CENTRAL CDF financial statements were approved on 20TH JULY 2017 and signed by:

AGNES BYOMNDO


Chairman - CDFC

NAFTALI K. SILAS


Fund Account Manager

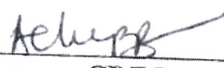
CONSTITUENCY DEVELOPMENT FUND- BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

I. 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	81,896,551.00	41,289,404.00	123,185,955.00	122,885,955.00	300,000.00	99.8%
Proceeds from Sale of Assets	-					
Other Receipts						
PAYMENTS						
Compensation of Employees	2,851,021.00	-	2,851,021.00	3,665,247.00	(814,226.00)	128.6%
Use of goods and services	4,519,848.00		4,519,848.00	4,441,612.00	78,236.00	98.3%
Transfers to Other Government Units	43,455,580.00	41,289,404.00	84,744,984.00	86,991,727.00	(2,246,743.00)	102.7%
Other grants and transfers	31,070,102.00	-	31,070,102.00	27,929,619.00	3,140,483.00	89.9%
Acquisition of Assets						
TOTALS	81,896,551.00	41,289,404.00	123,185,955.00	123,028,205.00	157,750.00	99.9%

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BOMET CENTRAL CDF financial statements were approved on 20TH JULY 2017 and signed by:

AGNES BYOMNDO


Chairman - CDFC

NAFTALI K. SILAS


Fund Account Manager

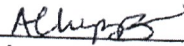
CONSTITUENCY DEVELOPMENT FUND- BOMET CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

TRIAL BALANCE

NATIONAL GOVERNMENT CDF-BOMET CENTRAL			
TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	157,295.75	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,665,247.00	
	Use of goods and services	4,441,612.00	
	Transfers to Other Government Units	86,991,727.00	
	Other grants and transfers	27,929,619.00	
	Acquisition of Assets	-	
Receipts			
	Transfers from the Board		81,595,751.10
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			41,589,750
TOTAL		123,185,500.75	123,185,501.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BOMET CENTRAL CDF financial statements were approved on 20TH JULY 2017 and signed by:

AGNES BYOMNDO


Chairman - CDFC

NAFTALI K. SILAS


Fund Account Manager

I 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

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

imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *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, 2017.

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

I. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES			
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		
	Description	2016-2017	2015 - 2016
1330407	Normal Allocation	Kshs	Kshs
	AIE 10.10.16	4,094,027.00	115,498,000
	AIE 15.11.16	36,853,449.00	
	AIE 31.3.17	40,648,275.10	
		81,595,751.10	115,498,000
1330408	Conditional grants	0	-
			-
1330409	Receipt from other Constituency	0	-
	TOTAL		
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
3510000	Description	2015-2016	2014 - 2015
			Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment		
3510801	Receipts from the Sale Plant Machinery and Equipment		
3510803	Receipts from the Sale of office and general equipment		
	Total	0	-
1400000	3 OTHER RECEIPTS		
	Description	2016-2017	2015 - 2016
			Kshs

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

1410107	Interest Received		
1410405	Rents		
1420601	Sale of tender documents		
1450207	Other Receipts Not Classified Elsewhere (specify)	-	
	Total	-	
2110000	4 COMPENSATION OF EMPLOYEES		
	Description	2016-2017	2015 - 2016
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,796,724.00	2,340,000
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		
2120101	Employer contribution to NSSF		
2710120	gratuity	1,868,523.00	-
	Total	3,665,247.00	2,340,000
2200000	5 USE OF GOODS AND SERVICES		
	Description	2016-2017	2015 - 2016
			Kshs
2210100	Utilities, supplies and services		
2210104	Office rent		
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services		
2210600	Rentals of produced assets		
2210700	Training expenses		
2210800	Hospitality supplies and services		
2210802	Other committee expenses		
2210809	Committee allowance	4,441,612.00	9,643,000
2210900	Insurance costs		
2211000	Specialised materials and services		

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

2211100	Office and general supplies and services		
2211200	Fuel ,oil & lubricants		
2211300	Other operating expenses		
2220100	Routine maintenance – vehicles and other transport equipment		
2220200	Routine maintenance – other assets		
	Total	4,441,612.00	9,643,000
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2016-2017	2015 - 2016
			Kshs
2630204	Transfers to Primary schools	44,196,951.00	18,572,530
2630205	Transfers to Secondary schools	42,794,776.00	32,856,312
2630206	Transfers to Tertiary institutions		10,313,000
2630207	Transfers to Health institutions		2,302,000
	TOTAL	86,991,727.00	64,043,842
2640000	7 OTHER GRANTS AND OTHER PAYMENTS		
	Description	2016-2017	2015 - 2016
			Kshs
2640101	Bursary -Secondary	10,000,000.00	12,878,000
2640102	Bursary -Tertiary	13,322,847.00	10,000,000
2640104	Bursary-Special schools		
2640105	Mocks & CAT		
2640504	water		
2640505	Others	-	
2640506	Electricity projects		
2640507	Security	1,816,772.00	3,772,051
2640508	Roads		
2640509	Sports		

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

2640510	Environment		
2640200	Emergency Projects (specify)	2,790,000.00	
	Total	27,929,619.00	26,650,051
3100000	8 ACQUISITION OF ASSETS		
	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		-
	9. Other Payments		
	specify		-
	specify		-
	specify		-
	TOTAL	0	-
	10A: Bank Balances (cash book bank balance)		
	Name of Bank, Account No. & currency	2016-2017	2015 - 2016
		Kshs	Kshs
		(30/6/2017)	(30/6/2016)
	EQUITY BANK BOMET	157,295.75	40,453,000.00

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

			-
			-
	Total	157,295.75	40,453,000.00
	10B: CASH IN HAND)		
		2016-17	2015-16
			Kshs
			(30/6/2015)
	Location 1		-
	Location 2		-
	Location 3		-
	Other receipts (specify)		-
			-
	Total		-
11 OUTSTANDING IMPRESTS			
Name of Officer	Date imprest taken	Amount Taken	Balance
		Kshs	(30/6/2017)
			Kshs
		-	
		-	
		-	
		-	
		-	
		-	
Total		-	-
12. RETENTION SUPPLIERS/CONTRACTORS			

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

13. BALANCES BROUGHT FORWARD			
	2016-17	2015-16	
	Kshs(1/7/2016)	Kshs (1/7/2015)	
Bank accounts	40,453,000.00	25,994,000.00	
Cash in hand		-	
Imprest	1,136,750.00	-	
Total	41,589,750	25,994,000.00	
14. PRIOR YEAR ADJUSTMENTS			
	2016-17	2015-16	
		Kshs	
Bank accounts (Cash Book)		2,774,643	
Cash in hand			
Imprest			
Total		2,774,643	
15. OTHER IMPORTANT DISCLOSURES			
15.1: PENDING ACCOUNTS PAYABLE (See Annex I)			
	2015-2016	2014 - 2015	
		Kshs	
Construction of buildings		-	
Construction of civil works		-	
Supply of goods		-	
Supply of services		-	

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

TOTAL			
		-	
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		Kshs	
Senior management		-	
Middle management		-	
Unionisable employees		-	
Others (specify)		-	
		-	
		-	
15.3: OTHER PENDING PAYABLES (See Annex 3)			
		Kshs	
Amounts due to other Government entities (see attached list)		-	
TOTAL			
Amounts due to other grants and other transfers (see attached list)		-	
security		300,000	
Others (specify)		-	
TOTAL		300,000	

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

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Kecheiyatprisch	equity	1220297498320	304,969.50	-
Chepkogonyprisch		1220261523519	301,342.90	-
Kapkeniniprisch		1220267387900	1,025.00	-
Kelongetprisch		1220164911380	280.00	-
Maseseprisch		1220297594375	197.99	-
Suswondoprisch		1220299602971	182,200.00	-
Motiretprisch		1220269457984	0.00	-
Kipkoibonprisch		1220264324514	390,029.00	-
Kaminjelwaprisch		1220262677181	12,225.00	-
Kiptebesprisch		1220269198402	41,285.00	-
Manyattaprisch		1220262288502	252,079.00	-
Balek B sec sch		1220269122362	4,340.00	-
Tirgaga sec sch		1220262595176	29,412.00	-
Kamogosoprisch		1220262665631	535.00	-
Moritprisch		1220297406723	4,300.50	-
Baraka prisch		1220299338775	1,000,836.00	-
Cheboingongprisch		1220299151895	1,787.90	-
Kaptororgoprisch		1220269142104	120,890.00	-
Kapcheluchprisch		1220262583734	108,815.00	-
Chematicprisch		1220298414946	225.00	-
Total			2,756,774.79	

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.0-5.0	Inaccuracies in financial statements	Redone financial statements using correct figures	Fund manager	resolved	resolved
5.1	Land purchase- no title deeds to authenticate acreages, small uneconomical parcels below the basic minimum required by the ministry of education, no land valuation done before purchase.	NG-CDF to allocate enough resources to acquire at least the minimum acreage required by the education ministry. To adhere to board circulars and procedures of land purchase	FAM, NG-CDFC	Not resolved. To be effected in the 2017/18 financial year allocation. Frozen all non-compliant transactions	2017/18 financial year
6.0	Over expenditure on tertiary level bursaries	To ensure strict adherence to budgets	FAM NG-CDFC	To be effected in 2017-18 F/Y	2017-18 F/Y
7.3	Stale cheques in bank reconciliation statement not written back in the cashbook	To reallocate stale bursary cheques to other needy cases	FAM/NG-CDFC/DA	resolved	Resolved.

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



NG-CDF

National Government Constituencies Development Fund
Bomet central Constituency
P.O Box 154,
Bomet.
Cell Phone. No. 0724988640

MINUTES OF BOMET CENTRAL NG-CDFC HELD ON 27TH JULY 2017 AT THE NG-CDF BOARDROOM.

PRESENT

1. Agnes Byomndo – Chairperson
2. Benard Ngetich – Secretary
3. Michael Langat - Member
4. Lazarus Kibet Cheruiyot - Member
5. Joyce Chepngetich – Member
6. Paul sigei - Member
7. Kimathi Silas-FAM
8. Henry Metto – Deputy County Commissioner
9. Keneth Langat – Signatory
10. Janeth Cheruiyot – Member
11. Richard Bett – Account Department
12. Damaris ikiara DA

IN ATTENDANCE

Enock Kirui-PA HON. TONU

AGENDA

1. Prayers and review of previous minutes
2. Financial statements for 2016/17 financial year
3. Staff contracts
4. AOB

PRELIMINARY

The meeting was opened with a word of prayer from Mr. Paul Sigei and thereafter the chairlady welcomed the members to the meeting.

READING OF THE PREVIOUS MINUTES

The previous minutes was read and confirmed as a true record by Michael Langat and seconded by Paul Sigei.

MATTERS ARISING

The fund manager reported that the financial statements were complete and that they were the subject matter of the meeting among other issues. The end of year closing procedures circular was adhered to as directed by the board. It was reported that all emergency funds were exhausted completely and that the fund could not finance any other projects under the vote until 2017/18 funds were received.

MIN.1/7/2017 FINANCIAL STATEMENTS 2016/17

The fund manager took the committee through the financial statements for 2016/2017 financial year in details. The same was adopted for forwarding to the NG-CDF board for onward transmission to the auditor general as per the law. The CDFC was also taken through the bank reconciliation statement for the month ended 30th June 2017. It was noted that the last batch of project cheques had been released to the projects. The committee resolved to remain vigilant during the transition period to ensure that funds were put to the intended purpose.

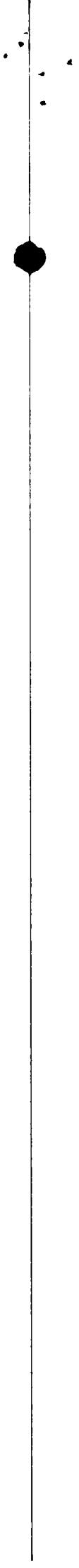
MIN.2/7/2017 STAFF CONTRACTS.

The NG-CDFC resolved to terminate the contracts with its staff which had been extended until August 31st 2017. They would be given a one month's notice of the same at the beginning of August in line with their contracts. The decision was informed by the fact that all administration funds had been exhausted. New staff would be recruited once administrative funds were available. The same would be done strictly in accordance with the board guidelines on staff recruitment.

MIN.3/7/2017 EMERGENCY

Taraguto Primary School requested for funds to build latrine after the ones they were using collapsed. The same would be considered once emergency funds were received.





AOB

The CDF vehicle was broken down. The same would be inspected by the district mechanical officer to diagnose the problem and generate an inspection report which would be acted upon once funds are available.

There being no other business the meeting was ended with a word of prayer from Mr. Paul Sigei.

Confirmed:

Mrs. Agnes byomndo

Chairperson

Sign..... 

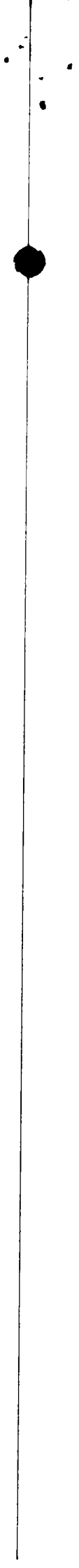
Date..... 11/8/17

Mr. Bernard Ngetich

Secretary

Sign..... 

Date..... 11/8/17



REPUBLIC OF KENYA

F.030

BANK RECONCILIATION
EQUITY BANK

A/C NO: 1220261310522

STATION: CDF-BOMET CENTRAL

AS AT 30.06.2017

Balance as per Bank statement

Less

7,739,331.75

Payment in Cash Book not yet
recorded in Bank Statement

36

(Unpresented Chq)

7,595,216.00

2. Receipt in Bank Statement
not yet recorded in Cash Book

7,595,216.00

Add

144,115.75

3. Payment in Bank Statement
not yet recorded in Cash Book.

13,180.00

4. Receipt in Cash Book not yet
recorded in Bank Statement.

13,180.00

Balance as per Cash Book

157,295.75

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

D.K. NGENY

07-07-17

D.A
D. IKIARA

07-07-17

[Signature]
DISTRICT
BOMET.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

1.PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT
AS AT 30.06.2017

DATE	PAYEE	CHQ NO	AMOUNT
27.02.2017	SIBAIYAN MIXED	3703	
31.03.2017	KAPSIMOTWO PR	3781	5,000.00
31.03.2017	SEMOI PR	3794	150,000.00
31.03.2017	CHUIYAT PRIMARY	3795	190,000.00
31.03.2017	KAPNGETUNY PRIMARY	3796	90,000.00
31.03.2017	SAMARIA PRIMARY	3789	190,000.00
31.03.2017	RORET PRIMARY	3791	160,000.00
31.03.2017	KAPTEBENGWO PRY	3793	350,000.00
31.03.2017	KAPNGETUNY PRY	3797	320,000.00
31.03.2017	SINGORWET PRY	3798	100,000.00
31.03.2017	CHEBITET PRY	3799	150,000.00
31.03.2017	KAPMASEGA	3800	300,000.00
31.03.2017	PILOT PRY	3801	150,000.00
31.03.2017	NJORWET PRY	3802	196,000.00
31.03.2017	LEKETETYET PRY	3803	80,000.00
31.03.2017	CHANGINA PRY	3804	76,000.00
31.03.2017	TARAKWA PRY	3806	311,000.00
31.03.2017	NGOCHO PRY	3807	400,000.00
31.03.2017	CHEBULU PRY	3808	120,000.00
31.03.2017	MUGULEIYAT PRY	3809	187,000.00
31.03.2017	SONOKWEK PRY	3810	250,000.00
31.03.2017	KABUSARE PRY	3811	100,000.00
31.03.2017	MOGINDO PRY	3812	160,000.00
31.03.2017	SEGUTIET PRY	3813	160,000.00
31.03.2017	KAPTILYO PRY	3815	194,000.00
31.03.2017	KAPTORONGO PRY	3816	200,000.00
31.03.2017	MOGOIYWET PRY	3818	100,000.00
31.03.2017	NGAINET PRY	3819	100,000.00
31.03.2017	TAGARUTO PRY	3821	252,000.00
31.03.2017	BUTAKYAT PRY	3822	102,840.00
31.03.2017	CHESWERTA PRY	3823	428,500.00
31.03.2017	NYONGORES PRY	3824	28,550.00
31.03.2017	KENON PRY	3825	100,000.00
31.03.2017	KAPKIGORWET PRY	3826	100,000.00
31.03.2017	BUTAKYAT PRY	3828	100,000.00
31.03.2017	NYOMWET PRY	3829	200,000.00
31.03.2017	BARAKA PRY	3830	200,000.00
31.03.2017	CHESOEN PRY	3831	200,000.00
31.03.2017	KIPTEBES PRY	3832	225,000.00
31.03.2017	PAYE	3841	300,000.00
			17,379.00

30.04.2017	PAYE	3860	
30.04.2017	KIPLOKYI SEC	3865	17,379.00
30.05.2017	BAKEK BOYS	3869	5,000.00
30.05.2017	KITOBEN SEC	3870	5,000.00
30.05.2017	CHEBONEI GIRLS	3872	5,000.00
30.05.2017	CHEPNGAINA SEC	3873	5,000.00
30.05.2017	MOTIGO SEC	3876	5,000.00
30.05.2017	NSSF	3887	5,000.00
30.05.2017	PAYE	3888	4,000.00
30.06.2017	NDARAWETA GIRLS	3895	17,379.00
30.06.2017	ST. MICHAEL SEC	3896	5,000.00
30.06.2017	MULOT SEC	3897	5,000.00
30.06.2017	TENGECHA BOYS	3899	5,000.00
30.06.2017	MOI UNIVERSITY	3901	5,000.00
30.06.2017	SOLYOT SEC	3904	5,000.00
30.06.2017	KIMULOT SEC	3905	5,000.00
30.06.2017	MACHAKOS TTC	3906	5,000.00
30.06.2017	AFRICAN INSTITUTE	3907	5,000.00
30.06.2017	MOI GIRLS	3908	5,000.00
30.06.2017	MOSOP TTC	3909	4,000.00
30.06.2017	KMTC	3911	10,000.00
30.06.2017	CHESOEN SEC	3913	6,000.00
30.06.2017	ST. JOSEPH GIRLS	3914	5,000.00
30.06.2017	KIPLOKYI MIX	3915	5,000.00
30.06.2017	LORNA LABOSO GIRLS	3916	5,000.00
30.06.2017	KABUNGUT BOYS	3917	5,000.00
30.06.2017	KERICHO TTC	3918	5,000.00
30.06.2017	CHEBORGEI BOYS	3921	7,000.00
30.06.2017	CHEPNGAINA SEC	3922	5,000.00
30.06.2017	PENTECOSTAL BIBLE	3923	5,000.00
30.06.2017	KABUNGUT BOYS	3924	5,000.00
30.06.2017	KAPSIMBIRI SEC	3926	10,000.00
30.06.2017	KABUNGUT BOYS	3928	5,000.00
30.06.2017	KMTC	3929	10,000.00
30.06.2017	CHUKA UNIVERSITY	3930	8,000.00
30.06.2017	KABUNGUT BOYS	3932	7,000.00
30.06.2017	OLBUTYO GIRLS	3934	5,000.00
30.06.2017	MT. KENYA UNIV.	3935	5,000.00
30.06.2017	KABIANGA UNV.	3936	10,000.00
30.06.2017	SIWOT SEC	3938	5,000.00
30.06.2017	RVST	3940	5,000.00
30.06.2017	EGERTON UNIV.	3941	5,000.00
30.06.2017	JKUAT	3942	10,000.00
30.06.2017	SEKA MIX	3944	10,000.00
			15,000.00



30.06.2017	KABUSARE SEC	3945	15,000.00
30.06.2017	MOI UNIVERSITY	3946	10,000.00
30.06.2017	NYONGORES SEC	3947	10,000.00
30.06.2017	MAASAI MARA UNI	3948	10,000.00
30.06.2017	CHESOEN HIGH	3949	10,000.00
30.06.2017	CHUKA UNIVERSITY	3950	8,000.00
30.06.2017	CHESOEN HIGH	3951	10,000.00
30.06.2017	MAKIMENY GIRLS	3952	5,000.00
30.06.2017	DON BOSCO TECH	3953	10,000.00
30.06.2017	KISII UNIV	3954	10,000.00
30.06.2017	KISII HIGH	3955	7,000.00
30.06.2017	NHIF	3959	6,900.00
30.06.2017	NSSF	3960	4,000.00
30.06.2017	PAYE	3961	17,379.00
30.06.2017	NHIF	3965	10,590.00
30.06.2017	NSSF	3966	17,140.00
30.06.2017	PAY MASTER GEN.	3968	100,180.00

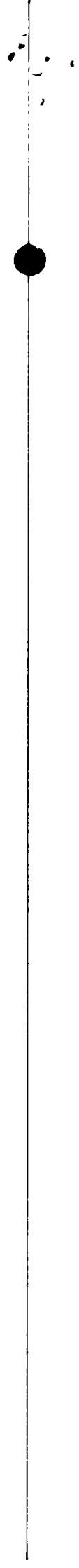
TOTAL **7,595,216.00**

2.RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

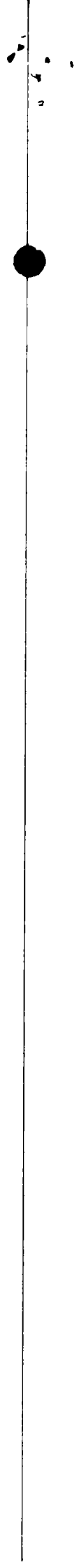
DATE	PAYEE	S/NO	AMOUNT
		TOTAL	<u> </u>

3.PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

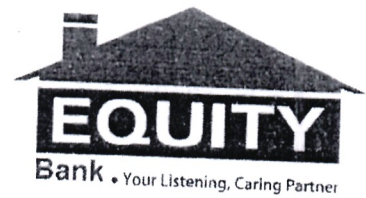
DATE	PAYEE	S/CHQ NO	AMOUNT
30.06.2017	BANK CHARGES		13,180.00
			<u>13,180.00</u>



DATE	PAYEE	F/NO	AMOUNT
------	-------	------	--------



STATEMENT OF ACCOUNT



ROMET CENTRAL NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
P.O. BOX 154-20400
BOMET

A/C No. 1220261310522 - CDF ACCOUNTS - KES
From 01-06-2017 To 30-06-2017

Date	Value	Particulars	Money Out	Money In	Balance
30-06-2017		ChequeNo.003898 Presented-CHEQ-3898	5,000.00		7,954,331.75
30-06-2017		ChequeNo.003902 Presented-CHEQ-3902	5,000.00		7,949,331.75
30-06-2017		ChequeNo.003910 Presented-CHEQ-3910	10,000.00		7,939,331.75
30-06-2017		ChequeNo.003920 Presented-CHEQ-3920	5,000.00		7,934,331.75
30-06-2017		ChequeNo.003900 Presented-CHEQ-3900	10,000.00		7,924,331.75
30-06-2017		ChequeNo.003893 Presented-CHEQ-3893	5,000.00		7,919,331.75
30-06-2017		CHEQ 3790-PRESENTED-CHEQ-3790	180,000.00		7,739,331.75
Page Total:			220,000.00	0	7,739,331.75
Grand Total:			4,658,304.00	0.00	7,739,331.75
Uncleared Cheques:					0.00

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be correct.



NG-CDF

National Government Constituencies Development Fund
Bomet central Constituency
P.O Box 154,
Bomet.
Cell Phone No. 0724988640

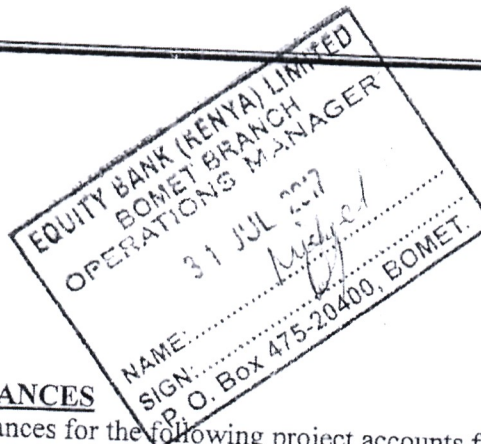
7/26/2017

TO THE BRANCH MANAGER
EQUITY BANK
BOMET BRANCH

Dear Sir,

RE: PROJECT ACCOUNT BALANCES

Please provide us with the bank balances for the following project accounts funded by Bomet central NG-CDF as at 30th June 2017 for our annual reporting purpose.



PROJECT NAME	ACCOUNT NUMBER	BANK BALANCES AS AT 30 TH JUNE 2017
Kecheiyat primary school	1220297498320	304,969.50
Chepkongony primary school	1220261523519	301,342.90
Kapkenini primary school	1220267387900	1,025.00
Kelonget primary school	1220164911380	280.00
Masese primary school	1220297594375	197.99
Suswondo primary school	1220299602971	182,200.00
Motiret primary school	1220269457984	0.00
Kipkoibon primary school	1220264324514	390,029.00
Kaminjeiwa primary school	1220262677181	12,225.00
Kiptebes primary school	1220269198402	41,285.00
Manyatta primary school	1220262288502	252,079.00

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



NG-CDF

National Government Constituencies Development Fund
Bomet central Constituency
P.O Box 154.
Bomet.
Cell Phone No. 0724988640

Balek b secondary school	1220269122362	4,340.00
Tirgaga secondary school	1220262595176	29,412.00
Kamogoso primary school	1220262665631	535.00
Morit primary school	1220297406723	4,300.50
Baraka primary school	1220299338775	1,000,836.00
Cheboingong primary school	1220299151895	1,787.90
Kaptororgo primary school	1220269142104	120,890.00
Kapcheluch primary school	1220262583734	108,815.00
Chematch primary school	1220298414946	225.00

Yours Faithfully,


NAFTALI K. SILAS

FAM



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

