

## Trial Balance

Branch :Head Office

Period: 01-Jan-2019 To 30-Sep-2019

GL CODE	Name	Debit	Credit
11101	PROVIDENT FUND LOANS	0	
11102	SHORT TERM LOANS	123,183,640.21	
111201	LONG TERM LOANS	2,372,141.5	
111202	SALARY LOAN	1,795,512,072.3	
111203	LAND LOAN	2,167,358,162.03	
111204	VEHICLE LOAN	7,000,000.07	
111205	ASSET LOAN	56,067,574.63	
1142	FIXED DEPOSIT INVESTMENT	200,000,000	
1143	T-BILLS AND BONDS	299,051,854	
121101	PETTY CASH ADMIN	125,800	
121102	PETTY CASH MEMBERS	900,000	
121201	SCB CURRENT ACCOUNT	306,930,400	
121204	CENTENARY ACCOUNT	34,118,150	
122102	REGISTRATION AND LICENCE RECIEVABLE	2,181,230	
122103	INTEREST RECEIVABLE ON LOANS	17,166,224.01	
1223	INTEREST RECIEVABLE ON FINANCIAL INVESTMENTS	69,291,541.84	
1224	OTHER ACCOUNT RECIEVABLES	5,539,662	
1234	OFFICE EQUIPMENT	2,720,000	
1235	FURNITURE AND FIXTURES	3,125,000	
1238	COMPUTERS AND ASSOCORIES	12,928,943.6	
1239	SOFTWARE	24,244,340	
1243	ACCUMULATED DEPRECIATION EQUIPMENT	-2,314,000	
1244	ACCUMULATED DEPRECIATION FURNITURE AND FIXTU ..	-866,813	
1248	ACCUMULATED DEPRECIATION COMPUTERS & ACCESS ..	-10,775,819	
1249	AMORTIZATION OF SOFTWARE / INTANGIBLE ASSET	-7,933,785	
1253	SUSPENSE ACCOUNT	-15,388,518.47	
21101	GENERAL SAVER ACCOUNT		3,054,061,655.33
2112	CHILD SAVER		10,414,252.24
211301	EDUCATION SAVER SHORT TERM		94,364.01
211302	EDUCATION SAVER MEDIUM		12,919,380.72
211401	TARGET SAVER SHORT		22,685,785.65
211402	TARGET SAVER MEDIUM		32,748,404.93
211403	TARGET SAVER LONG TERM		1,219,736.66
2115	PENSION SAVER		12,449,928.22
213201	COMMUNICATION COST PAYABLE		190,000
213202	STAFF WORKSHOP EXPENCE PAYABLE		247,000
21330401	INSURANCE PAYABLE		5,953,150
21330403	CAVEAT FEES PAYABLE		2,450,000
213309	LOAN LOSS PROVISIONING		59,705,324.32
213404	NSSF PAYABLE		906,150
213405	GRATUITY PAYABLE		18,656,099.73
213406	ANNUAL GENERAL MEETING PAYABLE		1,101,190
213407	WTH-HOLDING TAX ON INTEREST ON MEMBER SAVINGS		50,027,694.99

213802	STAFF MEDICAL EXPENCE PAYABLE	3,015,080
213804	STAFF END OF YEAR PACKAGE PAYABLE	1,050,000
2212	DIVIDENDS PAYABLE	-822,830.33
3111	MEMBER SHARES	1,048,325,000
32	TRANSITORY CAPITAL	0
3311	STATUTORY RESERVES	62,042,952
3312	RETAINED EARNINGS	373,431,135
3314	EDUCATION FUND	1,627,716
3316	SHARES TRANSFER FUND	35,303,726
3317	REVOLVING FUND	19,388,976
3319	REVALUATION RESERVE SHARES	23,030,000
3411	RETAINED EARNINGS LOSSES	-11,217,647.38
4111	INTEREST INCOME SHORT TERM LOANS	19,367,266.9
4112	INTEREST INCOME ON MEDIUM-TERM LOANS	214,335,468.56
4113	INTEREST INCOME ON LONG TERM LOANS	164,800,234.48
4131	ACCRUED INTEREST INCOME ON FINANCIAL INVESTME ..	48,025,019.9
4132	INTEREST INCOME RECIEVED ON FINANCIAL INVESTME ..	27,039,022
4222	INCOME FROM TRANSACTION CHARGES	1,862,500
4224	INSURANCE FUND	22,417,829.91
4225	LOAN PROCESSING FEE	9,480,000
4226	MONTHLY LEDGER FEES ON GENERAL SAVER ACCOUNT..	8,428,000
4229	INCOME FROM LAND LOAN PROCESSING FEES	5,994,600
4234	INCOME FROM MEMBERS SUBSCRIPTION	1,640,000
4236	INCOME FROM AGM	21,950,000
5111	INTEREST EXPENSE ON GENERAL SAVER ACCOUNT	152,686,275.29
5112	INTEREST EXPENCE ON CHILD SAVER ACCOUNT	757,031.33
511301	INTEREST EXPENSE ON EDUC SAVER SHORT	14,368.45
511302	INTEREST EXPENSE ON EDUC SAVER MEDIUM	772,983.9
511401	INTEREST EXPENSE ON TARGET SAVER SHORT	574,639.61
511402	INTEREST EXPENSE ON TARGET SAVER MEDIUM	1,298,088.58
511403	INTEREST EXPENSE ON TARGET SAVER LONG TERM	94,130.08
5115	INTEREST EXPENSE ON PENSION SAVER	947,605.88
5222	LAND LOAN PROCESSING FEES	6,157,100
5311	SALARIES AND WAGES EXPENSE	40,077,500
5315	TRAINING	150,000
5318	GPA FOR SACCO STAFF	596,933
532201	SUPCO MEETING EXPENSES	3,660,200
532202	EXCO MEETING EXPENSE	16,101,400
532402	PAYEE	13,622,400
532403	NSSF	8,134,200
532404	GRATUITY	5,606,100
5331	ADVERTISING EXPENSE	685,000
535101	REGISTRATION AND LICENSE	3,975,080
535301	TRANSPORT EXPENSES	2,472,500
5355	STATIONARY EXPENSES	3,757,300
5359	COMMUNICATION COSTS	1,546,700
5361	DATA MIGRATION EXPENSES	603,500
5363	OTHER EXPENSES	110,500
5512	COMPUTER PROGRAMMING AND REPAIR	130,000
5515	COMMISSION PAID	940,000
5516	LOAN INSURANCE PAID	22,375,829
552101	CHARGES FROM SCB CURRENT ACCOUNT	5,262,975

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<b>Total :</b>	<b>5,386,344,165.84</b>	<b>5,386,344,165.84</b>
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