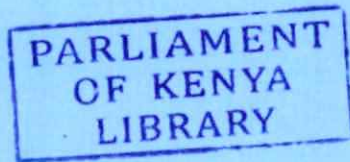


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*Paper laid.
By Hon. A. Duake (Lom)
on Wed. 11.11.2015
Mmm*



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KITUTU CHACHE SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KITUTU CHACHE SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kitutu Chache South Constituency set out on pages 4 to 27, which comprise the statement of financial assets as at 30 June, 2014, and the statement of receipts and payments, statement of cash flows, summary 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 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Management's Responsibility 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Transfer to Other Government Units

Included in the transfer to other Government units figure of Kshs.24,100,000 as reflected in the Statement of Receipts and Payments are disbursements totalling Kshs.20,100,000 to various Project Management Committees (PMCs) of schools and health facilities in the Constituency. However, the PMCs had not submitted expenditure returns showing how the funds had been utilized as required by Section 5 of the CDF Act, 2013. Consequently, it was not possible to confirm whether the funds were used for the intended purposes.

2. Outstanding Imprests

The cash and cash equivalents balance of Kshs.28,555,568 as at 30 June 2014 includes outstanding imprests totalling Kshs.1,160,000 which ought to have been surrendered or accounted for by the same date. Further, the imprest holder as disclosed in Note 9 to the financial statements was granted multiple imprests before accounting for earlier ones. Management did not explain why the imprests had not been accounted for or surrendered by 30 June 2014.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Kitutu Chache South Constituency Development Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituencies Development Fund Act, 2013.

Other Matter

The Constituencies Development Fund of Kitutu Chache South Constituency was allocated Kshs.73,722,278 for the year 2013/2014. The first disbursement of Kshs.29,488,911 was received in January 2014 while the rest of the funds were

received in May 2014. This delay in disbursement of the funds negatively impacted on the implementation of projects by the CDF management during the year



Edward R.O. Ouko, CBS
AUDITOR- GENERAL

Nairobi

29 September 2015



CONSTITUENCIES DEVELOPMENT FUND – KITUTU CHACHE SOUTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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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 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 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 utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Edwin K. Rutto
3	District Accountant	Lawrence K. Warui

(d) Fiduciary Oversight Arrangements

Kitutu Chache South CDF Committee Members

- | | | |
|-----|----------------------------|------------|
| 1. | Mr. James M. Mokaya | Chairman |
| 2. | Deputy County Commissioner | Member |
| 3 | Mr. Andrew Abuta Ondieki | Secretary |
| 4 | Mr. Geoffrey Matundura | Member |
| 5. | Mr. Duke Nyarango | Member |
| 6. | Mr. Joseph Ogega | Member |
| 7. | Mrs. Jane Odhiambo | Member |
| 8. | Mrs. Wilfrida Maisiba | Member |
| 9. | Mrs. Josephine Nyaboke | Member |
| 10. | Fund Account Manager | EX-officio |

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

(e) Entity Headquarters

P O. Box 2223
Next to D.O's Office, Mosocho
Kisii, KENYA

(f) Entity Contacts

Telephone: (254) 720140374
E-mail: kitutuchachesouth@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Co-operative Bank of Kenya
Kisii Branch
A/C No. 0114142318500
P. O. Box 2469, Kisii

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O Box 40112
City Square 00200
Nairobi, Kenya

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

II. STATEMENT OF CONSTITUENCY 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 entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Kitutu Chache South *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 ended on June 30, 2014. 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 constituency; (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 constituency; (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 the Kitutu Chache South *CDF* accepts responsibility for the 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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Kitutu Chache South *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Kitutu Chache South *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Kitutu Chache South *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 confirms that the Constituency'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 Kitutu Chache South *CDF* financial statements were approved and signed on 26.06. 2015.

.....
James MaobeMokaya
Chairman - CDFC

.....
Edwin K. Rutto
Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	73,722,278	
TOTAL RECEIPTS		73,722,278	
PAYMENTS			
Compensation of Employees	2	405,600	
Use of goods and services	3	1,263,520	
Committee meeting allowances	4	553,950	
Transfers to Other Government Units	5	24,100,000	
Other grants and transfers	6	18,835,240	
Social Security Benefits	7	8,400	
TOTAL PAYMENTS		45,166,720	
SURPLUS		28,555,568	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache South CDF financial statements were approved on 26.06.2015 and signed by:

.....
James Maobe Mokaya
Chairman - CDFC

.....
Edwin Kimutai Rutto
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	8	27,395,568	
Outstanding Imprests	9	1,160,000	
TOTAL FINANCIAL ASSETS		28,555,568	

REPRESENTED BY

Fund balance b/fwd 1st July	0
Surplus for the year	28,555,568

NET SURPLUS 28,555,568

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache South CDF financial statements were approved on 26.06.2015 and signed by:

Mokaya
.....
James Maobe Mokaya
Chairman - CDFC

HR
.....
Edwin Kimutai Rutto
Fund Account Manager


CONSTITUENCY DEVELOPMENT FUND - KITUTU CHACHE SOUTH
CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2014

V. SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,954,118	0	1,954,118	405,600	1,548,518	20.76
Use of goods and services	1,875,320	0	1,875,320	1,263,520	611,800	67.38
Committee Members Expenses	2,378,118	0	2,378,118	553,950	1,824,168	23.29
Transfers to Other Government Units	40,582,759	0	40,582,759	24,100,000	16,482,759	59.38
Other grants and transfers	26,907,943	0	26,907,943	18,835,240	8,077,703	82.60
Social Security Benefits	24,000	0	24,000	8,400	15,600	35.00
Acquisition of Assets						
Other Payments						
TOTALS	73,722,258	0	73,722,258	45,166,710	28,560,548	65.87

The Kitutu Chache South CDF financial statements were approved on 26.06 2015 and signed by:


James Maobe Mokaya
Chairman - CDFC


Edwin Kimutai Rutto
Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

I. STATEMENT OF CASHFLOWS

	Notes	2013/2014 Ksh.	2013/2014 Ksh.	2012/201 Ksh.
Receipts for operating Activities				
Transfers from Other Government Entities	1	73,722,278	73,722,278	
Payments for operating expenses				
Compensation of Employees	2	405,600		
Use of goods and services	3	1,263,519		
Committee Expenses	4	553,950		
Transfers to Other Government Units	5	24,100,000		
Other grants and transfers	6	18,835,240		
Social Security Benefits	7	8,400		
			45,166,710	
Adjusted for:				
Adjustments during the year			0	
Net cash flow from operating activities			28,555,568	
CASHFLOW FROM INVESTING ACTIVITIES				
			0	
CASHFLOW FROM FINANCING ACTIVITIES				
			0	
NET INCREASE/ IN CASH AND CASH EQUIVALENT			28,555,568	
Cash and cash equivalent at BEGINNING of the Year	10		0	
Cash and cash equivalent at END of the year			28,555,568	

.....
James Maobe Mokaya
Chairman - CDFC

.....
Edwin Kimutai Rutto
Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

VII. SIGNIFICANT ACCOUNTING POLICIES

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

a) 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 and relevant legal framework of the Government of Kenya. 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 Constituency.

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 Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

d) 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 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.

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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

f) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

g) 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, 2014.

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
AIE NO.....A735649	29,488,911	0
AIE NO.....A735961	22,116,683	0
AIE NO.....A735996	22,116,683	0
TOTAL	73,722,278	0

2. COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic wages of contractual employees	405,600	0
Total	405,600	0

3. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	172,315	
Office rent	90,000	
Communication, supplies and services	59,488	
Printing, advertising and information supplies & services	56,000	
Training expenses	490,000	
Office and general supplies and services	104,487	
Fuel ,oil & lubricants	100,000	
Routine maintenance – vehicles and other transport equipment	191,230	
Total	1,263,520	

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

4. COMMITTEE ALLOWANCES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	97,950	
Committee allowance	456,000	
TOTAL	553,950	

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

TRANSFERS TO PRIMARY SCHOOLS			
Name of Project	Activity	Amount (KShs)	Amount (KShs)
St. Joseph's Nyabururu Primary School	School Infrastructure	200,000	
DarajaMbili Primary School	School Infrastructure	200,000	
Getembe Primary School	School Infrastructure	200,000	
Nyambara Primary School	School Infrastructure	200,000	
Kiong'ong'I Primary School	School Infrastructure	200,000	
Kianyabinge Primary School	School Infrastructure	200,000	
Nyankongo Primary School	School Infrastructure	200,000	
Jogoo Primary School	School Infrastructure	200,000	
Kiamwasi Primary School	School Infrastructure	200,000	
St. Mary's Primary School- Nyabururu	School Infrastructure	200,000	
Rioter Primary School	School Infrastructure	200,000	
St. Peter's Soko	School Infrastructure	200,000	
Ititi Primary School	School Infrastructure	200,000	
Mariiba Primary School	School Infrastructure	200,000	
Nyonsia Primary School	School Infrastructure	200,000	
Bogeka Primary School	School Infrastructure	200,000	
Nyaore Primary School	School Infrastructure	200,000	
Mwechobori Primary School	School Infrastructure	200,000	
Ebate Primary School	School Infrastructure	200,000	
Nyatieko Primary School	School Infrastructure	200,000	
Nyabundo Primary School	School Infrastructure	200,000	
Kanyimbo Primary School	School Infrastructure	200,000	

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

Kiogo Primary School	School Infrastructure	200,000	
Riangoko Primary School	School Infrastructure	200,000	
Moneke Primary School	School Infrastructure	200,000	
Gesarara Primary School	School Infrastructure	200,000	
Nyakiogiro Primary School	School Infrastructure	200,000	
Nyamorenjo Primary School	School Infrastructure	200,000	
Siara Primary School	School Infrastructure	200,000	
Nyagisai Primary School	School Infrastructure	200,000	
Kanunda Primary School	School Infrastructure	200,000	
Nyanguru Primary School	School Infrastructure	200,000	
Kioge Primary School	School Infrastructure	200,000	
Keore Primary School	School Infrastructure	200,000	
Iranda Primary School	School Infrastructure	200,000	
Nyabiyongo Primary School	School Infrastructure	200,000	
Matieko Primary School	School Infrastructure	200,000	
Nyamatuta Primary School	School Infrastructure	200,000	
Nyanchogochi Primary School	School Infrastructure	200,000	
Ong'inja Primary School	School Infrastructure	200,000	
Rwora Primary School	School Infrastructure	200,000	
Nyamondo Primary School	School Infrastructure	200,000	
St. Patrick's Primary School	School Infrastructure	200,000	
Raganga Primary School	School Infrastructure	200,000	
Bokeabu Primary School	School Infrastructure	200,000	
Bototo Primary School	School Infrastructure	200,000	
Rera Primary School	School Infrastructure	200,000	
Sakawa Primary School	School Infrastructure	200,000	
St. Benedict Primary School- Kiombeta	School Infrastructure	200,000	
Jogoo Primary School	School Infrastructure	200,000	
DarajaMbili Primary School	School Infrastructure	200,000	
Siara Primary School	School Infrastructure	200,000	
St. Patrick's Primary School	School Infrastructure	200,000	
Rera Primary School	School Infrastructure	200,000	
Sub –total transfers to primary schools			10,800,000

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2014

TRANSFERS TO SECONDARY SCHOOLS			
Name of the project	Purpose	Amount (KShs)	Amount (KShs)
Getembe Secondary School	School Infrastructure	200,000	
Kiong'ongi Secondary School	School Infrastructure	200,000	
DarajaMbili Secondary School	School Infrastructure	200,000	
Matieko Secondary School	School Infrastructure	200,000	
NyamatutaSecondary School	School Infrastructure	200,000	
Nyatieko Secondary School	School Infrastructure	250,000	
Kanyimbo Secondary School	School Infrastructure	200,000	
Kiogo Secondary School	School Infrastructure	200,000	
Nyakeogiro Secondary School	School Infrastructure	200,000	
Rioter Secondary School	School Infrastructure	250,000	
Kanunda Secondary School	School Infrastructure	200,000	
St. Patrick's Secondary School	School Infrastructure	300,000	
St. Catherine Iranda Secondary School	School Infrastructure	200,000	
St. Patrick's Secondary School	School Infrastructure	200,000	
Getembe Secondary School	School Infrastructure	200,000	
Matieko Secondary School	School Infrastructure	200,000	
St. Catherine Iranda Secondary School	School Infrastructure	200,000	
Getembe Secondary School	School Infrastructure	500,000	
Getembe Secondary School	School Infrastructure	500,000	
St. Patrick's Secondary School	School Infrastructure	500,000	
St. Patrick's Secondary School	School Infrastructure	500,000	
Ongicha Secondary School	School Infrastructure	500,000	
Ongicha Secondary School	School Infrastructure	500,000	
St. Catherine Iranda Secondary School	School Infrastructure	500,000	
St. Catherine Iranda Secondary School	School Infrastructure	500,000	
Sub-total transfer to secondary schools			7,600,000

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2014**

TRANSFERS TO TERTIARY INSTITUTIONS			
Name of the project	Purpose	Amount (KShs)	Amount (KShs)
Ong'incha Technical Secondary School	Construction of workshops	250,000	
Nyaore Youth Polytechnic	Construction of workshops	300,000	
Raganga Youth Polytechnic	Construction of workshops	600,000	
Ong'incha Technical Secondary School	Construction of workshops	250,000	
Getembe ECD Centre	Construction of workshops	200,000	
Sub-total transfers to tertiary institutions			1,600,000
TRANSFER TO HEALTH INSTITUTION			
Name of the project	Purpose	Amount (KShs)	Amount (KShs)
Matongo Dispensary	Health Infrastructure	200,000	
Egetii Kiabarogi Dispensary	Health Infrastructure	150,000	
Kioge Health Centre	Health Infrastructure	150,000	
Raganga Health Centre	Health Infrastructure	150,000	
Mosocho Health Centre	Health Infrastructure	300,000	
Getembe Health Centre	Health Infrastructure	300,000	
Egetii Kiabarogi Dispensary	Health Infrastructure	150,000	
Mosocho Health Centre	Health Infrastructure	300,000	
Kioge Health Centre	Health Infrastructure	150,000	
Getembe Health Centre	Health Infrastructure	300,000	
Getembe Health Centre	Health Infrastructure	200,000	
Raganga Health Centre	Health Infrastructure	150,000	
Mosocho Health Centre	Health Infrastructure	200,000	
Matongo Dispensary	Health Infrastructure	100,000	
Egetii Kiabarogi Dispensary	Health Infrastructure	300,000	
Getembe Health Centre	Health Infrastructure	100,000	
Mosocho Health Centre	Health Infrastructure	100,000	
Matongo Dispensary	Health Infrastructure	200,000	

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH**CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014**

Kioge Health Centre	Health Infrastructure	300,000	
Raganga Health Centre	Health Infrastructure	150,000	
Egetii Kiabarogi Dispensary	Health Infrastructure	150,000	
Sub-total transfers to health institutions			4,100,000
GRAND TOTAL TRANSFERS TO OTHER GOVERNMENT UNITS			24,100,000

6. OTHER GRANTS AND TRANSFERS

BURSARY-TERTIARY			
Institution	Purpose	Amount (Kshs)	Amount (Kshs)
Africa Nazarene University	Bursary	40,000	
Bugema University	Bursary	10,000	
Chuka University	Bursary	50,000	
Co-operative University	Bursary	10,000	
Kimathi University	Bursary	20,000	
Egerton University	Bursary	160,000	
Elgon View College	Bursary	60,000	
Jaramogi Oginga Odinga University	Bursary	100,000	
JKUAT	Bursary	250,000	
JKUAT	Bursary	10,000	
JKUAT	Bursary	90,000	
Kabarak University	Bursary	10,000	
Kabianga University	Bursary	10,000	
Kampala University	Bursary	20,000	
Kampala University	Bursary	20,000	
Karatina University	Bursary	10,000	
K.C.A University	Bursary	10,000	
Kenya Polytechnic	Bursary	10,000	

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Kenyatta University	Bursary	420,000	
Kibabii University	Bursary	50,000	
Kisii University	Bursary	500,000	
Kisii University	Bursary	520,000	
Laikipia University	Bursary	80,000	
Masaai Mara University	Bursary	80,000	
Masaai Mara University	Bursary	70,000	
Makerere University	Bursary	10,000	
Maseno University	Bursary	190,000	
Masinde Muliro University	Bursary	80,000	
Meru University	Bursary	50,000	
Moi University	Bursary	330,000	
Mt. Kenya University	Bursary	150,000	
Multimedia University	Bursary	40,000	
Presbyterian University	Bursary	20,000	
Pwani University	Bursary	10,000	
Rongo University	Bursary	30,000	
St. Paul's University	Bursary	30,000	
Strathmore University	Bursary	10,000	
Technical University of Kenya	Bursary	70,000	
Technical University of Mombasa	Bursary	60,000	
USIU	Bursary	10,000	
University of Eldoret	Bursary	190,000	
University of Kabianga	Bursary	20,000	
University of Nairobi	Bursary	260,000	
Asumbi T.T.C	Bursary	50,000	
Bondo T.T.C	Bursary	20,000	

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Eregi T.T.C	Bursary	10,000	
Garissa T.T.C	Bursary	10,000	
Kamwenja T.T.C	Bursary	20,000	
Kenya Technical Teachers College	Bursary	20,000	
Kenyena T.T.C	Bursary	10,000	
Kipsigis T.T.C	Bursary	10,000	
Lanet T.T.C	Bursary	10,000	
Meru T.T.C	Bursary	10,000	
Migori T.T.C	Bursary	10,000	
Mosoriot T.T.C	Bursary	20,000	
Murang'a T.T.C	Bursary	20,000	
Mwencha T.T.C	Bursary	10,000	
Narok T.T.C	Bursary	10,000	
Nyanchwa T.T.C	Bursary	50,000	
Shanzu T.T.C	Bursary	20,000	
St. Aquinas T.T.C	Bursary	20,000	
St. John's Kilimambogo T.T.C	Bursary	20,000	
St. Lawrence Egoji T.T.C	Bursary	20,000	
St. Magdalene T.T.C	Bursary	10,000	
St. Paul's T.T.C	Bursary	50,000	
Tambach T.T.C	Bursary	10,000	
Thogoto T.T.C	Bursary	20,000	
P.C.E.A College Nakuru	Bursary	10,000	
RAM Hospital School of Nursing	Bursary	10,000	
Tabaka Hospital	Bursary	20,000	
The Nairobi Hospital	Bursary	10,000	
Kenya Institute of Management	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	50,000	
K.M.T.C Central Collection Account	Bursary	30,000	
K.M.T.C Central Collection Account	Bursary	10,000	

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K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	90,000	
K.M.T.C Central Collection Account	Bursary	30,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	30,000	
AHITI Ndomba	Bursary	10,000	
Bukura Agricultural College	Bursary	10,000	
Eldoret Polytechnic	Bursary	10,000	
Elgon View College	Bursary	110,000	
Elgon View College - Eldoret	Bursary	20,000	
Gusii Institute of Technology	Bursary	280,000	
International Institute of Technology	Bursary	10,000	
Intraglobal Technical Institute	Bursary	10,000	
Kahawa Training Institute	Bursary	10,000	
Karen T.T.I for the Deaf	Bursary	10,000	
K.I.M.C	Bursary	10,000	
KIM Kisii	Bursary	40,000	
KIM Kisumu	Bursary	10,000	
Kenya Institute of Management & Technology	Bursary	30,000	
Kenya Utalii College	Bursary	20,000	
Kisii College of Accountancy	Bursary	70,000	
Kisumu Polytechnic	Bursary	40,000	
Kitale T.T.I	Bursary	20,000	
Lake Institute of Tropical Medicine	Bursary	10,000	
Nairobi Aviation College	Bursary	30,000	
Nairobi Technical Training Institute	Bursary	10,000	
New Wine Skin College	Bursary	10,000	

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Nyaore Polytechnic	Bursary	20,000	
Railway Training Institute	Bursary	20,000	
Rift Valley Institute of Science & Technology	Bursary	10,000	
Rift T.T.I	Bursary	10,000	
Sigalagala T.T.I	Bursary	20,000	
St. Ann's College	Bursary	70,000	
St. Francis T.T.I	Bursary	40,000	
Technical University	Bursary	40,000	
Vision Institute of Professional Studies	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	30,000	
K.M.T.C Central Collection Account	Bursary	20,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	20,000	
K.M.T.C Central Collection Account	Bursary	20,000	
K.M.T.C Central Collection Account	Bursary	40,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	40,000	
K.M.T.C Central Collection Account	Bursary	40,000	
K.M.T.C Central Collection Account	Bursary	50,000	
K.M.T.C Central Collection Account	Bursary	20,000	
K.M.T.C Central Collection Account	Bursary	30,000	
K.T.T.I	Bursary	10,000	

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Chepkoilel University College	Bursary	300,000	
Mt. Kenya University	Bursary	320,000	
Kimathi University	Bursary	270,000	
St. Paul's University	Bursary	210,000	
Co-operative University	Bursary	10,000	
Kibabii University	Bursary	50,000	
Laikipia University	Bursary	80,000	
Masaai Mara University	Bursary	70,000	
Masaai Mara University	Bursary	80,000	
Multimedia University	Bursary	40,000	
Asumbi T.T.C	Bursary	50,000	
Nyanchwa T.T.C	Bursary	50,000	
St. Paul's T.T.C	Bursary	50,000	
Eldoret Polytechnic	Bursary	10,000	
Elgon View College	Bursary	110,000	
Kisii College of Accountancy	Bursary	70,000	
St. Francis T.T.I	Bursary	40,000	
Kisii University	Bursary	60,000	
Jomo Kenyatta University	Bursary	20,000	
Chuka University	Bursary	10,000	
Egerton University	Bursary	10,000	
Machakos T.T.C	Bursary	10,000	
Kamagambo T.T.C	Bursary	10,000	
Technical University of Kenya	Bursary	10,000	
K.M.T.C Central Collection Account	Bursary	10,000	
University of Nairobi	Bursary	10,000	
Kenyatta University	Bursary	10,000	
Kisii University	Bursary	10,000	
University of Nairobi	Bursary	10,000	

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Mt. Kenya University	Bursary	10,000	
MaxHill Professional Centre	Bursary	10,000	
Technical University of Mombasa	Bursary	10,000	
Kenyatta University	Bursary	210,000	
University of Nairobi	Bursary	190,000	
Maseno University	Bursary	10,000	
Karatina University	Bursary	10,000	
Thika School of M.H.S	Bursary	10,000	
P.S Livestock	Bursary	10,000	
Sub-total			8,810,000
BURSARY-SECONDARY SCHOOL			
Institution	Purpose	Amount (Kshs)	Amount (Kshs)
Kanunga High School	Bursary	10,000	
Kereri Girls High School	Bursary	10,000	
Bishop Okok Girls Sec. School	Bursary	10,000	
Ikonge High School	Bursary	10,000	
Kisii Secondary School	Bursary	5,000	
Kioge Girls High School	Bursary	10,000	
Kisii Secondary School	Bursary	10,000	
Bondo Boys Secondary School	Bursary	10,000	
Nyanchwa Secondary School	Bursary	10,000	
Oriwo Boys Secondary School	Bursary	10,000	
Raganga Secondary School	Bursary	10,000	
Sr. Michaela Secondary School	Bursary	20,000	
St. Joseph's Rapogi Secondary Sch	Bursary	10,000	
St. Luke Kanunda Sec. Sch	Bursary	10,000	
Riotero Secondary School	Bursary	10,000	

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Marani Secondary School - Nyamira	Bursary	10,000	
Matongo Girls Sec. School	Bursary	10,000	
Mirogi Girls Sec. School	Bursary	10,000	
Kenya High School	Bursary	10,000	
Kereri Girls High School	Bursary	15,000	
Kiareni Secondary Sch	Bursary	5,000	
Kanunda Secondary School	Bursary	10,000	
Kanunga High School	Bursary	5,000	
Karabondi Secondary School	Bursary	10,000	
DarajaMbili Secondary School	Bursary	20,000	
Getembe Secondary School	Bursary	10,000	
Itierio Boys Secondary School	Bursary	10,000	
Nyabururu Girls Secondary School	Bursary	20,000	
Nyahera Secondary School	Bursary	25,000	
Nyakach Secondary School	Bursary	10,000	
Ahero Girls High School	Bursary	20,000	
Butere Girls High School	Bursary	5,000	
Cardinal Otunga High School	Bursary	10,000	
Pope Benedict	Bursary	5,000	
Raganga Secondary School	Bursary	20,000	
Ratanga Secondary School	Bursary	5,000	
Nyakeore Secondary School	Bursary	10,000	
Nyamatuta Secondary School	Bursary	10,000	
Nyaore Secondary School	Bursary	5,000	
Nyasore Secondary School	Bursary	10,000	
Nyatieko Secondary School	Bursary	10,000	
Ong'incha Secondary School	Bursary	50,000	
St. Peter's Secondary School	Bursary	10,000	
Tombe Secondary School	Bursary	15,000	

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Kizito Secondary School	Bursary	5,000	
St. Patrick's Secondary School	Bursary	10,000	
St. Paul's Secondary School	Bursary	5,000	
Sr. Michaela Secondary School	Bursary	10,000	
St. Catherine Iranda Secondary Sch	Bursary	45,000	
St. Francis Secondary School	Bursary	10,000	
Kioge Girls High School	Bursary	10,000	
Riotero Secondary School	Bursary	10,000	
Riyabe Secondary School	Bursary	5,000	
Sr. Chief Nyandusi Secondary Sch	Bursary	10,000	
Moi Girls -Eldoret	Bursary	10,000	
Mosando S.D.A Secondary School	Bursary	10,000	
Mwongori Secondary School	Bursary	10,000	
Alliance Boys High School	Bursary	10,000	
Sub-total			680,000
FOOD SECURITY - AGRICULTURE			
Rwora Tea Buying Centre	Construction of Centre	100,000	
Getwanyansi Tea Buying Centre	Construction of Centre	100,000	
Iranda 11 Tea Buying Centre	Construction of Centre	100,000	
Sub-total			300,000
EMERGENCY			
Project	Purpose	Amount (Kshs)	Amount (Kshs)
Getare-Kianyabinge Road	Grading and graveling	950,000	

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Marani CDF Office	Office Infrastructure	200,000	
Marani CDF Office	Office Infrastructure	300,000	
Marani CDF Office	Office Infrastructure	200,000	
RagangaMatongo Road	Grading and graveling	1,090,000	
Marani CDF Office	Office Infrastructure	400,000	
Marani CDF Office	Office Infrastructure	400,000	
Sub-total			3,540,000
ROADS PROJECTS			
Project	Purpose	Amount (Kshs)	Amount (Kshs)
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	200,000	
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	321,000	
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	920,120	
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	403,000	
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	150,000	
Riotoigo-Nyamatuta Road	Grading, gravelling and rolling	920,120	
Jogoo-Getare-Nyatieko-Nyakiogiro-Iranda Jct-Road	Grading, gravelling and rolling	321,000	
Riotoigo-Nyamatuta Road	Grading, gravelling and rolling	700,000	
Riotoigo-Nyamatuta Road	Grading, gravelling and rolling	50,000	

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Riotoigo-Nyamatus Road	Grading, gravelling and rolling	670,000	
Riotoigo-Nyamatus Road	Grading, gravelling and rolling	150,000	
Sub-total			4,805,240
SECURITY-PROVINCIAL ADMN AND SECURITY			
Botori A.P Line	Construction of A.P line	500,000	500,000

SPORTS			
SPORTS ACTIVITIES		200,000	200,000
GRAND TOTAL OTHER GRANTS AND TRANSFERS			18,835,240

7. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	8,400	
Total	8,400	

8. BANK BALANCE (CASHEBOOK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Kitutu Chache South CDF, Kisii Branch A/C no.0114142318500</i>	27,395,568	
Total	27,395,568	

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9. OUTSTANDING IMPRESTS

<i>Name of Person or Institution</i>	<i>Amount taken</i>	<i>Balance</i>
<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Edwin Kimutai</i>	200,000	200,000
<i>Edwin Kimutai</i>	200,000	200,000
<i>James Maobe</i>	250,000	250,000
<i>Edwin Kimutai</i>	250,000	250,000
<i>Edwin Kimutai</i>	260,000	260,000
	1,160,000	1,160,000

10. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Imprest	0	-
Total	0	-

11. FIXED ASSET SCHEDULE

Asset NAME	Original Cost
Motor Vehicle	4,300,000
Television	10,000
DVD	8,000
Paper Punch	200
Stapler	200
Calculator	1,000
Extension Plug	1,000
Ordinary Table	8,000
Office Chairs	12,000
Sofa Sets	40,000
Computers 2	110,000
Laptop	51,000
Assorted Cutlery	10,000
	4,551,400

These assets were acquired/transferred from the old CDF – Kitutu Chache