

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

*Pages laid
for the majority
chief whip
Hon. Ketoo Ok
Mekto on
Wednesday
22/10/2015
JES*

**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
KITUTU CHACHE NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

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 CONSTITUENCIES DEVELOPMENT FUND - KITUTU CHACHE NORTH 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 North Constituency set out on pages 4 to 24, which comprise the statement of financial assets and liabilities as at 30 June 2014, statement of receipts and payments, statement of cash flows, summary statement of appropriation 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. The audit was conducted in accordance with International Standards on 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

As reflected in the statement of receipts and payments, disbursements totalling Kshs.7,200,000 were made to various Project Management Committees (PMCs) of schools and health facilities in the Constituency. However, the PMCs had not prepared and submitted expenditure returns to the Constituency Development Fund Committee 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 as at 30 June 2014 includes outstanding imprests totalling Kshs.786,000 which ought to have been accounted or surrendered for by the same date. However, management did not explain why the imprests had not been accounted for or surrendered by 30 June 2014 and therefore contravened the existing regulations on issuance and accountability of imprests.

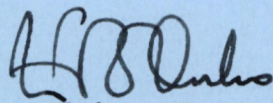
Qualified Opinion

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 North 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 North was allocated Kshs.75,918,354 for the year 2013/2014 by the Constituency Development Fund Board. However, only Kshs.31,167,341 was disbursed to the CDF during the year

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

24 September 2015



**CONSTITUENCIES DEVELOPMENT FUND – KITUTU CHACHE NORTH
CONSTITUENCY**

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)**

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

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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 Kimutai
3.	District Accountant	Fredrick Moragori

(d) Fiduciary Oversight Arrangements

KitutuChache North CDF Committee members

- | | |
|-------------------------------|------------|
| 1. Mr. Nyang'ondi Masamba | Chairman |
| 2. Deputy County Commissioner | Member |
| 3. Mrs. Jemimah Osoro | Secretary |
| 4. Mrs. Eunice Mabeya | Member |
| 5. Mrs. Yuniah Karinga | Member |
| 6. Mr. Jones Ondari | Member |
| 7. Mr. Samwel Ondieki | Member |
| 8. Mr. Mainga Ombati | Member |
| 9. Mr. Andrew Mokaya Mwebi | Member |
| 10. Fund Account Manager | Ex-Officio |

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

(e) Entity Headquarters

P.O. Box 4576
Next to D.C's Office-Marani
Kisii, KENYA

(f) Entity Contacts

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

(g) Entity Bankers

Co-operative Bank of Kenya
Kisii Branch
A/C no.01141423029200
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

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 North *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 North *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 North *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 North *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 North *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 North *CDF* financial statements were approved and signed on 26.06. 2015.


.....
Nyang'ondi Masamba
Chairman - CDFC



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

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
Reports and Financial Statements
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III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	31,167,342	
TOTAL RECEIPTS		31,167,342	
PAYMENTS			
Use of goods and services	2	691,125	
Committee meeting allowances	3	810,500	
Transfers to Other Government Units	4	7,200,000	
Other grants and transfers	5	16,095,140	
Acquisition of Assets	6	300,000	
TOTAL PAYMENTS		25,096,765	
SURPLUS		6,070,577	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache North CDF financial statements were approved on 26.06 2015 and signed by:



Nyang'ondi Masamba
 Chairman - CDFC




Edwin K. Rutto
 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
Reports and Financial Statements
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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)	7	5,284,577	
Outstanding Imprests	8	786,000	
TOTAL FINANCIAL ASSETS		<u>6,070,577</u>	
REPRESENTED BY			
Fund balance b/fwd 1st July	9	0	
Surplus for the year		<u>6,070,577</u>	
NET SURPLUS		<u>6,070,577</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache North CDF financial statements were approved on 26.06. 2015 and signed by:



Nyang'ondi Masamba
Chairman - CDFC



Edwin K. Rutto
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - KITUTU CHACHE NORTH 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	2,100,000	0	2,100,000	0	2,100,000	0.00%
Use of goods and services	1,997,202	0	1,997,202	691,125	1,306,077	34.60%
Committee Members Expenses	2,500,000	0	2,500,000	810,500	1,689,500	32.42%
Transfers to Other Government Units	16,532,759	0	16,532,759	7,200,000	9,332,759	43.55%
Other grants and transfers	47,476,393	0	47,476,393	16,095,140	31,381,253	33.90%
Social Security Benefits	12,000	0	12,000	0	12,000	0.00%
Acquisition of Assets	7,300,000	0	7,300,000	300,000	7,000,000	4.11%
Other Payments	0	0	0	0	0	
TOTALS	77,918,354	0	77,918,354	25,096,765	52,821,589	32.21%

The Kitutu Chache North CDF financial statements were approved on 26.06.2015 and signed by:


 Nyang'ondi Masamba
 Chairman - CDFC


 Edwin K. Rutto
 Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND - KITUTU CHACHE NORTH CONSTITUENCY
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VI. STATEMENT OF CASHFLOW

		2013/2014 KShs	2012/2013 KShs
Receipts for operating Activities			
Transfers from Other Government Entities	1	31,167,341	
Payments for operating expenses			
Use of goods and services	2	691,125	
Committee Allowances	3	810,500	
Transfers to Other Government Units	4	7,200,000	
Other grants and transfers	5	16,095,140	24,796,765
Adjusted for:			
Adjustments during the year			0
Net cashflow from operating activities		6,370,577	
CASHFLOW FROM INVESTING ACTIVITIES			
Net cash flows from Investing Activities	6	300,000	
CASHFLOW FROM FINANCING ACTIVITIES			
NET INCREASE/ IN CASH AND CASH EQUIVALENT		6,070,577	
Cash and cash equivalent at BEGINNING of the year	9		0
Cash and cash equivalent at END of the year		6,070,577	

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) 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.

f) 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.

g) Comparative figures

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

h) 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 NORTH 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. .A735642	31,167,342	
TOTAL	31,167,342	

2. USE OF GOODS AND SERVICES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Communication, supplies and services	2,500	
Domestic travel and subsistence	32,000	
Printing, advertising and information supplies & services	43,335	
Training expenses	412,800	
Office and general supplies and services	101,920	
Fuel ,oil & lubricants	82,570	
Routine maintenance – vehicles and other transport equipment	16,000	
Total	691,125	

3. COMMITTEE ALLOWANCES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	30,000	
Committee allowance	780,500	
TOTAL	810,500	

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
Reports and Financial Statements
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4. TRANSFER TO OTHER GOVERNMENT ENTITIES

TRANSFERS TO PRIMARY SCHOOL			
Institution	Purpose	Amount (Kshs)	Amount (Kshs)
Nyamwanga Primary Sch-Construction	School Infrastructure	400,000	
Nyagonyi Primary Sch-Construction	School Infrastructure	400,000	
Isanta Primary Sch-Construction	School Infrastructure	400,000	
Magenia Primary Sch-Construction	School Infrastructure	400,000	
Ragogo Primary Sch-Construction	School Infrastructure	400,000	
Entanda DEB Primary Sch-Construction	School Infrastructure	400,000	
Omoenga Primary Sch-Construction	School Infrastructure	800,000	
Nyakeyo Primary Sch-Construction	School Infrastructure	400,000	
Eramba Primary Sch-Construction	School Infrastructure	400,000	
Rioma Primary Sch-Construction	School Infrastructure	400,000	
Ngenyi Primary Sch-Construction	School Infrastructure	400,000	
Sub-total transfers to primary schools			4,800,000

TRANSFERS TO SECONDARY SCHOOLS			
Institution	Purpose	Amount (Kshs)	Amount (Kshs)
Mosocho Tech. Sec. SCh-Construction	School Infrastructure	400,000	

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Tambacha Sec. Sch-Construction	School Infrastructure	400,000	
Mesaria Secondary SCh-Construction	School Infrastructure	400,000	
Geturi Sec. Sch-Construction	School Infrastructure	400,000	
Masakwe Sec. SCh-Construction	School Infrastructure	400,000	
Engoto Sec. Sch-Construction	School Infrastructure	400,000	
Sub-total transfers to secondary schools			2,400,000
GRAND TOTAL TRANSFERS TO OTHER GOVERNMENT UNITS			7,200,000

5. OTHER GRANTS AND OTHER PAYMENTS

BURSARY-TERTIARY			
Institution	Purpose	Amount (Kshs)	Amount (Kshs)
Laikipia University	Bursary	78,000	
The University of Nairobi	Bursary	267,000	
Egerton University	Bursary	198,000	
MasindeMuliro University	Bursary	156,000	
Mt. Kenya University	Bursary	210,000	
Maseno University	Bursary	162,000	
S. Eastern Kenya University	Bursary	117,000	
Catholic University	Bursary	66,000	
Africa Nazarene University	Bursary	57,000	
Machakos University	Bursary	45,000	
Presbyterian University	Bursary	30,000	
Kisii University	Bursary	744,000	
St. Paul's University	Bursary	27,000	
Maasai Mara University	Bursary	90,000	
Garissa University	Bursary	24,000	

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
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Dedan Kimathi University of Technology	Bursary	27,000	
Karatina University	Bursary	39,000	
Chuka University	Bursary	42,000	
Technical University of Kenya	Bursary	51,000	
Meru University of Science & Technology	Bursary	27,000	
Elgon View College	Bursary	45,000	
Embu University College	Bursary	27,000	
University of Eldoret	Bursary	252,000	
Echoes of Mercy	Bursary	15,000	
Multimedia University of Kenya	Bursary	27,000	
Pwani University	Bursary	12,000	
Kenya Institute of Management	Bursary	15,000	
Kibabii University College	Bursary	24,000	
Moi University	Bursary	189,000	
Kenyatta University	Bursary	423,000	
Jaramogi Oginga Odinga	Bursary	153,000	
Uzima University	Bursary	12,000	
Kisii College of Accountancy	Bursary	147,000	
Mawego Technical Training	Bursary	15,000	
Pinnacle Business School	Bursary	15,000	
Kenya Institute of Management	Bursary	15,000	
Kisumu Polytechnic	Bursary	45,000	
Rift Valley Institute of Science & Technology	Bursary	15,000	
Kisii College of Professional Studies	Bursary	30,000	
Eldoret Aviation Training Institute	Bursary	30,000	
Gusii Institute of Management	Bursary	15,000	
Kenya Institute of Professional Studies	Bursary	15,000	
Africa College of Professional Studies	Bursary	15,000	
Kenya Institute of Criminal Justice	Bursary	15,000	
Kenya Institute of Mass Communication	Bursary	15,000	
Kenya Institute of Highways & Building Tech	Bursary	45,000	
Kabete Technical Training College	Bursary	15,000	
Kenya Inst. Of Management & Technology	Bursary	30,000	
AHITI Nyahururu	Bursary	10,000	

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
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The University of Kabianga	Bursary	27,000	
Kabianga University	Bursary	39,000	
Nairobi Aviation College	Bursary	15,000	
Gusii Institute of Technology	Bursary	300,000	
Kenya Water Institute	Bursary	45,000	
Eldoret Polytechnic	Bursary	15,000	
Kamagambo Adventist College	Bursary	30,000	
E. A. School of Mangement	Bursary	15,000	
Kenya Railways Training School	Bursary	15,000	
West Mount School of Profession	Bursary	15,000	
M.T.R.R.H	Bursary	12,000	
Mosoriot Teachers College	Bursary	30,000	
Shanzu TTC	Bursary	30,000	
Kaimosi TTC	Bursary	30,000	
St. Mary's Teacher's Training College	Bursary	15,000	
Kericho TTC	Bursary	45,000	
Narok TTC	Bursary	15,000	
Kitui TTC	Bursary	30,000	
Nyamira DICECE	Bursary	15,000	
St. John's Kilimambogo TTC	Bursary	15,000	
Migori TTC	Bursary	15,000	
Eregi TTC	Bursary	15,000	
Kigari TTC	Bursary	15,000	
Murang'a TTC	Bursary	15,000	
Kenya Technical T. C	Bursary	15,000	
Thogoto TTC	Bursary	12,000	
Kenyanya TTC	Bursary	40,000	
St. Paul's TTC	Bursary	45,000	
Highway ECDE TC	Bursary	45,000	
Kipsigis TTC	Bursary	30,000	
Bondo TTC	Bursary	30,000	
Kisii DICECE	Bursary	45,000	
Asumbi TTC	Bursary	90,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	30,000	

CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE NORTH CONSTITUENCY
Reports and Financial Statements
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KMTC Central Collection Account	Bursary	30,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	30,000	
KMTC Central Collection Account	Bursary	60,000	
KMTC Central Collection Account	Bursary	15,000	
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KMTC Central Collection Account	Bursary	15,000	
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KMTC Central Collection Account	Bursary	30,000	
KMTC Central Collection Account	Bursary	15,000	
KMTC Central Collection Account	Bursary	15,000	
St. Paul's Nyabururu	Bursary	10,000	
Mt. Kenya University	Bursary	10,000	
St. Paul's University	Bursary	10,000	
Nakuru Girls High Sch	Bursary	10,000	
Laikipia University	Bursary	10,000	
Kenyatta University	Bursary	10,000	
Asumbi TTC – Bursary	Bursary	10,000	
E-Smart College – Bursary	Bursary	10,000	
Gusii Institute of Technology - Bursary	Bursary	20,000	
JKUAT – Bursary	Bursary	45,000	
Kabete University – Bursary	Bursary	10,000	
Kisii DICECE – Bursary	Bursary	10,000	
Kenya Institute of Business Studies - Bursary	Bursary	10,000	
Kisii University – Bursary	Bursary	40,000	
KMTC Central Collection Account - Bursary	Bursary	10,000	

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KMTC Central Collection Account - Bursary	Bursary	10,000	
Kisii University – Bursary	Bursary	15,000	
Maseno University - Bursary	Bursary	15,000	
Moi University – Bursary	Bursary	10,000	
Mt. Kenya University - Bursary	Bursary	80,000	
St. Paul's Nyabururu - Bursary	Bursary	10,000	
Pwani University – Bursary	Bursary	10,000	
Africa Nazarene University - Bursary	Bursary	30,000	
St. Paul's University - Bursary	Bursary	20,000	
Technical University of E. Africa - Bursary	Bursary	10,000	
University of Eldoret - Bursary	Bursary	90,000	
Kisii University – Bursary	Bursary	20,000	
University of Nairobi - Bursary	Bursary	15,000	
Kenya Institute of Highways - Bursary	Bursary	10,000	
Kenya Institute of Management - Bursary	Bursary	10,000	
Kisii University – Bursary	Bursary	30,000	
Strathmore University - Bursary	Bursary	20,000	
Kisii Inst. Of Business Studies Cheque-000031	Bursary	10,000	
JKUAT – Bursary	Bursary	29,119	
Sub-total bursary – tertiary			6,407,119

BURSARY-SECONDARY			
Institution	Purpose	Amount (KShs)	Amount (KShs)
Nyamagwa	Bursary	40,000	
Nyabururu GHS	Bursary	50,000	
Ulanda GHS	Bursary	20,000	
Nyasore Secondary School	Bursary	150,000	
Njoro Boys	Bursary	10,000	
Amasago Secondary School	Bursary	10,000	
St. Paul's Nyankanda	Bursary	25,000	
Lugulu Girls H. S	Bursary	10,000	
St. Peter's Rivera	Bursary	10,000	

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Ribe Boys H. S	Bursary	10,000	
Ringa Boys H. S	Bursary	10,000	
Matongo Secondary Sch	Bursary	20,000	
Ekerubo Sec. Sch	Bursary	30,000	
Gamba Sec. Sch	Bursary	15,000	
Nyagonyi Sec. Sch	Bursary	25,000	
Tombe Mixed Sec. Sch	Bursary	10,000	
Manga Girls High Sch	Bursary	10,000	
Homabay Boys High Sch	Bursary	10,000	
Libinu High Sch	Bursary	20,000	
Kebabe Sec. Sch	Bursary	10,000	
Riotoero Sec. Sch	Bursary	5,000	
Gionserio Sec. Sch	Bursary	10,000	
Sameta Boys H. Sch	Bursary	30,000	
Pope Benedict Seminary	Bursary	20,000	
ThikaSch for the Blind	Bursary	20,000	
Menengai High Sch	Bursary	10,000	
Entanda Sec. Sch	Bursary	45,000	
Nyakooro Sec. Sch	Bursary	25,000	
Rangenyo Girls Sec. Sch	Bursary	10,000	
Mombasa High Sch	Bursary	10,000	
Ntana Sec. Sch	Bursary	5,000	
St. MattiasMulumba Sec. Sch	Bursary	15,000	
Malindi Sec. Sch	Bursary	15,000	
Ogango Sec. Sch	Bursary	10,000	
Nyakeyo Sec. Sch	Bursary	25,000	
Nyaboterere Sec. Sch	Bursary	20,000	
Bunyore Girls H. Sch	Bursary	20,000	
AgoroSare High Sch	Bursary	30,000	
Koru Girls High Sch	Bursary	10,000	
Nyamemiso Sec. Sch	Bursary	10,000	
St. Theresa Sec. Sch	Bursary	10,000	
Nyakome Friends Sch	Bursary	25,000	
Sinyolo Girls High Sch	Bursary	10,000	
Kiareni Sec. Sch	Bursary	60,000	
Kiareni Sec. Sch	Bursary	10,000	

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St. Catherine Iranda	Bursary	25,000	
TumuTumu High Sch	Bursary	10,000	
Ogande Sec. Sch	Bursary	10,000	
Nyamiranga Sec. Sch	Bursary	5,000	
Uriri High Sch	Bursary	10,000	
Kotieno Sec. Sch	Bursary	10,000	
St. Peter's Suneka	Bursary	10,000	
Mwongori Sec. Sch	Bursary	10,000	
Eramba Sec. Sch	Bursary	30,000	
Ratefi Sec. Sch	Bursary	5,000	
Ong'incha Sec. Sch	Bursary	10,000	
St. Junes Nyaronda	Bursary	10,000	
Taranganya Boys High Sch	Bursary	10,000	
Rioma Sec. Sch	Bursary	75,000	
Sensi Sec. Sch	Bursary	30,000	
Nyagesenda Sec. Sch	Bursary	110,000	
St. Peter's Mesaria Sec. Sch	Bursary	135,000	
St. Joseph's Nyagutu	Bursary	10,000	
Kilgoris Sec. Sch	Bursary	160,000	
Kilgoris Sec. Sch	Bursary	10,000	
Nyansiongo Sec. Sch	Bursary	20,000	
Nyanchwa Boys Sec. Sch	Bursary	30,000	
Nyanchwa Girls Sec. Sch	Bursary	10,000	
Sr. Michaela Sec. Sch	Bursary	40,000	
Nyambaria High Sch	Bursary	90,000	
Sengera Manga High Sch	Bursary	10,000	
Sengera Girls High Sch	Bursary	40,000	
Itierio Boys High Sch	Bursary	30,000	
Itierio Girls High Sch	Bursary	10,000	
Kabianga Sec. Sch	Bursary	10,000	
Sironga Girls	Bursary	30,000	
Engoto Sec. Sch	Bursary	10,000	
Nyabigena Sec. Sch	Bursary	10,000	
Marani Sec. Sch	Bursary	20,000	
A.I.C. Litein Girls	Bursary	10,000	
Cardinal Otunga High Sch	Bursary	90,000	

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Maranda High Sch	Bursary	20,000	
Goti - Chalk Sec. Sch	Bursary	5,000	
L. Naivasha Sec. Sch	Bursary	10,000	
Matieko Sec. Sch	Bursary	5,000	
Nyamagwa Girls Sec. Sch	Bursary	20,000	
Kereri Girls High Sch	Bursary	40,000	
Alliance High Sch	Bursary	10,000	
Nyaisa Sec. SCh	Bursary	20,000	
Nyakeiri Sec. SCh	Bursary	20,000	
Geturi Sec. Sch	Bursary	45,000	
Moi High Sch–Gesusu	Bursary	60,000	
Nyatieko Sec. Sch	Bursary	120,000	
Highway High Sch	Bursary	10,000	
Ichuni Girls High Sch	Bursary	30,000	
Godber Sec. SCh	Bursary	30,000	
Nyabworoba Sec. SCh	Bursary	30,000	
Masakwe Sec. SCh	Bursary	15,000	
Itibo Girls Sec. SCh	Bursary	140,000	
Kenyoro Sec. SCh	Bursary	265,000	
Nakuru Girls High Sch	Bursary	20,000	
Itibo Boys High Sch	Bursary	10,000	
Tambacha Sec. Sch	Bursary	15,000	
Nyakach Sec. Sch	Bursary	20,000	
Riondong'a Sec. Sch	Bursary	10,000	
Menyenya High Sch	Bursary	20,000	
KEA Sec. Sch	Bursary	10,000	
Asumbi Girls High Sch	Bursary	30,000	
Asumbi Girls High Sch	Bursary	20,000	
Nyabondo High Sch	Bursary	10,000	
Loreto Girls High Sch	Bursary	10,000	
Mosocho Tech. Sec. SCh	Bursary	20,000	
AsoroSare H. S – Bursary	Bursary	10,000	
Cardinal Otunga High Sch-Bursary	Bursary	30,000	
Entanda Sec. Sch– Bursary	Bursary	10,000	
Gamba Sec. Sch– Bursary	Bursary	10,000	
Getari Mixed Sec. Sch - Bursary	Bursary	10,000	

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Geturi Sec. Sch– Bursary	Bursary	20,000	
Gotber Sec. Sch– Bursary	Bursary	10,000	
Iringa Sec. Sch– Bursary	Bursary	10,000	
Itibo girls Sec. Sch - Bursary	Bursary	10,000	
Itierio Boys High Sch - Bursary	Bursary	20,000	
Itierio Girls High Sch - Bursary	Bursary	10,000	
Kapsabet Girls H. S - Bursary	Bursary	10,000	
Kenyoro Sec. Sch - Bursary	Bursary	130,000	
Kiareni Sec. Sch– Bursary	Bursary	10,000	
Kisii School – Bursary	Bursary	10,000	
Bungoma High Sch - Bursary	Bursary	10,000	
Marindi Sec. Sch– Bursary	Bursary	10,000	
Motonto Sec. Sch– Bursary	Bursary	30,000	
Nyachururu Sec. Sch - Bursary	Bursary	10,000	
Nyakeyo Sec. Sch - Bursary	Bursary	10,000	
Nyansiongo Sec. Sch - Bursary	Bursary	10,000	
Nyatieko Sec. Sch - Bursary	Bursary	5,000	
Ogango Sec. Sch– Bursary	Bursary	10,000	
Riondong'a Sec. Sch - Bursary	Bursary	10,000	
Sensi Sec. Sch– Bursary	Bursary	5,000	
Sinyolo Girls High Sch - Bursary	Bursary	10,000	
Masakwe Sec. Sch - Bursary	Bursary	10,000	
Nyambaria High Sch - Bursary	Bursary	20,000	
Moi Girls High SchEldoret - Bursary	Bursary	10,000	
Rioma Sec. Sch– Bursary	Bursary	30,000	
Nairobi School – Bursary	Bursary	30,000	
St. Stephen's Boys H. Sch - Bursary	Bursary	10,000	
Tambacha Sec – Bursary	Bursary	50,000	
Sub-total bursary – secondary schools			3,780,000

FOOD SECURITY-AGRICULTURE			
Institution	Purpose	Amount (KShs)	Amount (KShs)
Metembe Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	

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Kegogi Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Getionko Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Kimooncha Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Marani Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Ngoso Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Nyakoora Tea Buying Centre-Construction	Construction of Tea Buying Centres	340,000	
Getare Tea Buying Centre-Construction	Construction of Tea Buying Centres	200,000	
Sub-total transfers for agricultural activities			1,740,000

EMERGENCY			
Institution	Purpose	Amount (KShs)	Amount (KShs)
Omoraa Chief's Camp-Emergency	Rehabilitation of structures	300,000	
Tambacha Sec. Sch	Rehabilitation of structures	110,000	
Mesaria Secondary Sch-Emergency	Rehabilitation of structures	400,000	
Nyansakia Sec. Sch-Emergency	Rehabilitation of structures	400,000	
Nyakeiri Primary Sch - Emergency	Rehabilitation of structures	200,000	
Getionko Primary Sch - Emergency	Rehabilitation of structures	200,000	
Nyakenogo Primary Sch - Emergency	Rehabilitation of structures	200,000	
Nyansaga Primary Sch - Emergency	Rehabilitation of structures	200,000	
Geturi Primary Sch - Emergency	Rehabilitation of structures	200,000	

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NyabworobaPri. Sch - Emergency	Rehabilitation of structures	200,000	
NyamokenyePri. Sch - Emergency	Rehabilitation of structures	200,000	
TambachaPriSch - Emergency	Rehabilitation of structures	200,000	
Eramba Mission Primary Sch- Emergency	Rehabilitation of structures	300,000	
Motonto Pri. Sch - Emergency	Rehabilitation of structures	200,000	
Nyandiba Pri. Sch - Emergency	Rehabilitation of structures	200,000	
JKUAT – Emergency	Bursary to students	27,881	
Sub-total use of emergency reserve funds			3,537,881

WATER			
Nyamokomba Water projects	Piping to Nyabworoba Primary.	630,140	630,140
GRAND TOTAL OTHER GRANST AND PAYMEMTS			16,095,140

6. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Construction of Buildings	300,000	
Total	300,000	

7. BANK BALANCES (cash book bank balance)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Kisii Branch Branch A/C no.01141423029200</i>	5,284,577	
Total	5,284,577	

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8. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Edwin Kimutai</i>	220,000	0	220,000
<i>Edwin Kimutai</i>	566,000	0	566,000
Total			786,000

All imprests were surrendered as they became due

9. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	-
Cash in hand	0	-
Cash equivalents (short-term deposits)	0	-
Imprest	0	-
Receivables	0	-
Payables	0	-
Total	0	-

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10. FIXED ASSET SCHEDULE

Asset Name	No.	Serial No.	Cost (KShs)
CDF Office			13,000.000
Chairs	12		48,000
Sofa sets	2 pairs		40,000
Office Desks	3		45,000

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

11. RECEIVABLES FROM BOARD & OTHER RECEIVABLES

	KShs
Receivables from Board for the year 2013/2014	46,751,013