

REPUBLIC OF KENYA



Paper laid
By the Majority
Chief Whip
Hon. Kahoru
de meho
on Wednesday
28/10/2015
LEG



KENYA NATIONAL AUDIT OFFICE



REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
NYARIBARI CACHE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Nyaribari Chache Constituency set out on pages 4 to 17, which comprise the statement of assets and liabilities as at June 30, 2014, 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. 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. Cash and Cash Equivalents

1.1 Bank Balances

The statement of financial assets indicates that the bank balance as at 30 June 2014 was Kshs.37,504,301. However, in the year under review, the CDF returned Kshs.7,488,382 to the CDF Board seeking re-allocation of the funds to other projects. The returned funds were included in the statement of receipts and payments as transfer to other Government units. The CDF Board subsequently returned the funds to the CDF with new allocations. However the returned funds and the re-allocations had not been posted to the cash book by the end of the year.

1.2 Outstanding Imprests

The Constituency Development Fund of Nyaribari Chache had advanced imprests totalling Kshs.893,750 to the Fund Manager which had not been surrendered or accounted for by the end of the year. Management did not provide any explanation why the imprests were not surrendered by the due dates.

1.3 Reversal of Stale Cheques

During the year under review, stale cheques totalling Kshs.1,200,395 issued between 15 May 2012 and 10 December 2013 were reversed in the cash book. However, the relevant journal vouchers to support the adjustments to the CDF's books were not provided for audit review. Further management did not explain why the cheques were not released to the payees.

Consequently, the accuracy of the closing bank balance of Kshs.37,504,301 therefore could not be confirmed. Further, Management also contravened the existing regulation on issuance and accountability of imprests.

2. Transfer to other Government Units

2.1 Expenditure Returns

Included in the transfer to other Government units figure of Kshs.29,900,382 as reflected in the statement of receipts and payments are disbursements totalling Kshs.5,000,000 made to various schools in the Constituency. However, expenditure returns as required by Section 5 of CDF Act, 2013 to show utilization of the grants and other vital information such as project proposals, copies of Project Management Committee meeting minutes, bank statements and contract agreements were not availed for audit review.

Consequently, it could not be confirmed whether the funds were used for the intended purposes.

2.2 Construction of Constituency Development Fund Offices and Community Library

During the year ended 30 June 2014, the CDF allocated Kshs.19,475,983 towards the completion of CDF offices and a community library. The Community library was an ongoing project started in 2007 at an initial contract sum of Kshs.18,343,121 and a total of Kshs.14,092,009 had already been paid by the end of the year 2012/2013. The additional allocation of 2013/2014 and the previous amount of Kshs.18,343,121 would bring the total cost to Kshs.37,343,121 for the CDF offices and the community library. Information supporting the certified works done and use of funds spent on the project have not been availed for audit review. In addition information on price variations and approval have also not been availed for review. In the absence of detailed information on the project initiation, approval, progress and status, it was not possible to confirm the effectiveness, efficiency and economy of the use of funds on the project.

3. Unsupported Adjustments

During the audit, the following variations between the financial statements figures and the support documentation provided for audit were noted. The variations/adjustments have not been supported with the approved journal vouchers.

	Financial statements figures	Support schedule figures	Variance
Use of goods and services	1,445,000	1,767,905	322,905
Transfer to other Government units	29,900,382	29,818,306	82,076
Acquisition of Assets	7,973,157	7,252,546	720,611

4. Comparative Figure

The statement of financial assets reflects a fund balance brought forward of Kshs.8,473,166. This fund balance relates to the Constituency Development Fund's activities prior to the year under review. The accuracy of the balance could not be confirmed as the comparative figures for the year 2012/13 have not been included in the financial statement.

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

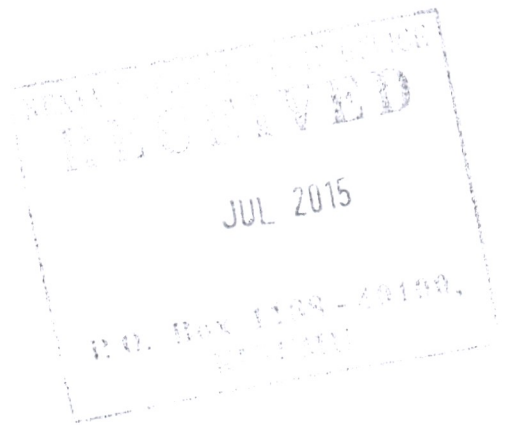
financial position of Nyaribari Chache Constituency Development Fund as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituencies Development Fund Act, 2013.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

28 September 2015



CONSTITUENCIES DEVELOPMENT FUND – NYARIBARI CHACHE

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)**

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

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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	Dalmas Ndonga
3.	District Accountant	Lawrence W. Kangethe

(d) Fiduciary Oversight Arrangements

1. Mr. Samuel Machogu - Chairman
2. Mr. Joseph Mwangi - Assistant County Commissioner
3. Mr. Dalmas Donga - Fund account Manager
4. Ms. Carren Orori
5. Mr. Richard Ayako
6. Mr. Meshack Miregwa
7. Ms. Mary Makori
8. Mr. Jacob Thrunji
9. Ms. Zipporah Moraa
10. Ms. Dorcus Monyangi

(e) Nyaribari Chache CDF Headquarters

P.O. Box 78 Keumbu -Kisii,
CDF Building, Keumbu.
KEUMBU, KENYA.

(f) Nyaribari Chache CDF Contacts

Telephone: (254) 720-299-886
E-mail: cdfnyaribarichache@cdf.go.ke
Website: www.cdf.go.ke

(g) Nyaribari Chache CDF Bankers

Constituency CDF main banker:
Equity Bank of Kenya,
Account Number: 0510294577003
PO BOX
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 -0200
City Square
Nairobi, Kenya

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.

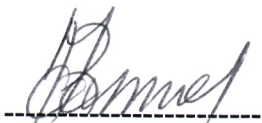
The Fund Account Manager in charge of the Nyaribari Chache *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This 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 Nyaribari Chache *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 Nyaribari Chache *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 Nyaribari Chache *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the statements as well as the adequacy of the systems of internal financial control.


The Fund Account Manager in charge of the Nyaribari Chache *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 Nyaribari Chache *CDF* financial statements were approved and signed on _____ 2014.



Chairman - CDFC



Fund Account Manager

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

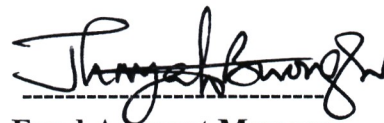
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,746,624	
TOTAL RECEIPTS		80,746,624	
PAYMENTS			
Compensation of employees	2	1,372,400	
Use of goods and services	3	1,445,000	
Committee Expenses	4	2,406,000	
Transfers to Other Government Units	5	29,900,382	
Other grants and transfers	6	7,700,000	
Social Security Benefits	7	24,800	
Acquisition of Assets	8	7,973,157	
TOTAL PAYMENTS		50,821,739	
SURPLUS		29,924,885	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyaribari Chache CDF financial statements were approved on _____ 2014 and signed by:



Chairman - CDFC



Fund Account Manager

STATEMENT OF FINANCIAL ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	9	37,504,301	
Outstanding Imprests	10	893,750	
TOTAL FINANCIAL ASSETS		38,398,051	


REPRESENTED BY

Fund balance b/fwd 1st July	11	8,473,166
Surplus for the year		29,924,885

NET LIABILITIES

38,398,051

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyaribari Chache CDF financial statements were approved on _____ 2014 and signed by:



Chairman - CDFC



Fund Account Manager

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

2013-2014
KShs

STATEMENT OF CASH FLOW

Receipts for operating Activities		
Transfers from Other Government Entities		80,746,624
Payments for operating expenses		
Compensation of Employees	1,372,400	
Use of Goods and services	1,445,000	
Committee Expenses	2,406,000	
Transfers to other Government Units	29,900,382	
Other grants and transfers	7,700,000	
Social Security Benefits	<u>24,800</u>	
		<u>42,848,582</u>
Net cashflow from operating activities		37,898,042
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	7,973,157	
Net cash flows from Investing Activities		7,973,157
NET INCREASE/IN CASH AND CASH EQUIVALENT		29,924,885
Cash and cash equivalent at Beginning of the year 1 st July		<u>8,473,166</u>
Cash and cash equivalent at END of the year		<u>38,398,051</u>


SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget (approved allocations for FY 2013/14)	Adjustments (Reallocations and previous year)	Final Budget	Actual Payments	Budget Utilization Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,400,000	0	1,400,000	1,372,400	27,600	95
Use of goods and services	1,450,000	0	1,450,000	1,445,000	5,000	80
Committee Member Expenses	2,400,000	0	2,400,000	2,406,000	(6,000)	100
Transfers to Other Government Units	30,000,000	0	30,000,000	29,900,382	99,618	99
Other grants and transfers	7,700,000	0	7,700,000	7,700,000	0	100
Social Security Benefits	24,800	0	24,800	24,800	0	100
Acquisition of Assets	7,973,157	0	7,973,157	7,973,157	0	100
TOTALS	50,997,957	0	51,347,957	50,821,739	176,218	98

The Nyaribari Chache CDF financial statements were approved on _____ 2014 and signed by:



 Chairman - CDFC



 Fund Account Manager

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 Nyaribari Chache CDF. 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO...A711909	42,276,046	0
AIE NO....A750083	38,470,577	0
TOTAL	80,746,623	0

2. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	1,372,400	0
Total	1,372,000	0

3. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Fuel ,oil & lubricants	400,000	
Other operating expenses	1,045,000	
Total	1,445,000	

4. COMMITTEE EXPENSES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	1,800,000	
Committee allowance	606,000	
TOTAL	2,406,000.00	

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

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

TRANSFER TO PRIMARY SCHOOLS			2013-2014	2012-2013
PROJECT	PURPOSE	AMOUNT	AMOUNT	AMOUNT
		Kshs	Kshs	Kshs
Ibeno Mission PS	Construction of Staff houses & kitchen	500,000		
Ibeno Mission PS	Construction of Staff houses & kitchen	500,000		
Ibeno Mission PS	Construction of Staff houses & kitchen	500,000		
Ibeno Mission PS	Construction of Staff houses & kitchen	500,000		
Eremo Primary	Construction of 2 class rooms	300,000		
Chidwani Primary	Renovation of Class rooms	150,000		
Birongo Primary	Renovation of 4 Class rooms	200,000		
Nyasira Primary	Renovation of 4 Class rooms	200,000		
Keoke Primary	Renovation of 4 Class rooms	200,000		
Taracha Primary	Renovation of 4 Class rooms	200,000		
Riamwobe primary	Renovation of 4 Class rooms	200,000		
Nyangeni Primary	Construction of class room	200,000		
Nyabiosi Primary	Construction of class room	200,000		
Esamba Primary	Renovation of Class rooms	200,000		
Nyanko Primary	Renovation of Class rooms	200,000		
Riabamanyi Primary	Renovation of Class rooms	200,000		
Nyosia Primary	Renovation of Class rooms	200,000		
Kegati Primary	Renovation of Class rooms	150,000		
Riondonga Primary	Renovation of Class rooms	200,000		
Ritaro Primary	Construction of class room	150,000		
Amabira Priamry	Construction of class room	200,000		
Amasago Primary	Renovation of Class rooms	100,000		
Nyamware Primary	Construction of 4 class room	200,000		
Iberia Primary	Renovation of Class rooms	100,000		
Riomweri Primary	Construction of 4 class room	300,000		
Iberia Primary	Renovation of Class rooms	200,000		
Getungurum	Construction of 2 class room	300,000		
Nyaguta Primary	Construction of 4 class room	200,000		

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

Nyanderema Primary	Construction of 4 class room	200,000		
Nyabiuto Primary	Construction of 4 class room	200,000		
Monuri Primary	Construction of 4 class room	200,000		
Matumwa Primary	Construction of 4 class room	200,000		
Chirenge Primary	Construction of 4 class room	200,000		
Nyabori bongwe	Construction of 4 class room	200,000		
Mogorora Primary	Construction of 4 class room	200,000		
Amariba primary	Construction of 4 class room	200,000		
Boronyi Primary	Renovation of Class rooms	200,000		
Rianyamwa Primary	Construction of 3 class room	250,000		
Kiogoro Primary	Construction of 5 class room	250,000		
Nyaura Primary	Construction of 1 class room	150,000		
Kiamabunde Primary	Construction of 4 class room	250,000		
Otamba Primary	Construction of 4 class room	200,000		
Intundero Primary	Construction of 4 class room	200,000		
Nyatara Primary	Construction of 4 class room	400,000		
Nyansacha Primary	Construction of 4 class room	150,000		
Nyamageri Primary	Construction of 4 class room	200,000		
Kionganyi Primary	Construction of 4 class room	200,000		
Nyanchwa Primary	Construction of 4 class room	200,000		
Bobaracho Primary	Construction of 1 new class room	500,000		
Buruma Primary	Construction of 4 class room	200,000		
Kari Primary	Construction of 3 class room	350,000		
Kiamate Primary	Renovation of 4 Class rooms	150,000		
Gesere Primary	Renovation of 4 Class rooms	200,000		
Chiricho Primary	Renovation of Class rooms	200,000		
Kabosi Primary	Renovation of 8 Class rooms	200,000		
Nyankororo Primary	Renovation of 4 Class rooms	200,000		
Nyamecheo Primary	Renovation of 8 Class rooms	200,000		
Kirwa Primary	Reroofing 8 classrooms	200,000		
Kerera Dok Primary	Construction of 4 class room	200,000		
Ibeno COG Primary	Construction of 4 class room	200,000		
Irungu Primary	Construction of 2 class room	150,000		
Rikendo Primary	Renovation of 8 Class rooms	200,000		
Nyakebago Primary	Renovation of 8 Class rooms	200,000		
Kerera Central	Completion of ADM Block	150,000		
Riangabi Primary	Renovation of 4 Class rooms	200,000		
Eremo Primary Schl	Construction of 2 class room	300,000		
Eremo Primary Schl	Construction of 2 class room	100,000		

CONSTITUENCIES DEVELOPMENT FUND – NYARIBARI CHACHE CONSTITUENCY
Reports and Financial Statements
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Musa Nyandusi	Renovation of 4 Class rooms	200,000		
Riamokwobe SDA	Renovation of 4 Class rooms	200,000		
SUB TOTAL		15,500,000	15,500,000	0.00
TRANSFERS TO SECONDARY SCHOOLS				
Irungu Secondary	Completion of ADM Block	200,000		
Amariba Sec	Completion of Library	400,000		
Nyamangwa Sec	Completion of Domitory	100,000		
Irondi Secondary	Renovation 5 class rooms	200,000		
Keoke Secondary	Completion of Tuition Block	250,000		
Nyamemiso Sec	Construction of 2 new class room	300,000		
Nyanguru Sec	Construction of science Laboratory	200,000		
Riabamanyi Secondary	Construction of 2 class room	200,000		
Kegati Secondary	Completion of Domitory	200,000		
Nyaura Secondary	Completion of Library	200,000		
Kiamabunde Sec	Completion of Library	200,000		
Masongo Sec	Completion of Library	200,000		
Otamba Secondary	Completion of Library	100,000		
Nyanchwa Sec	Construction of Domitory	300,000		
Riondonga Sec	Construction of ADM Block	250,000		
Nyanchwa Boys	Completion of Library	200,000		
Nyamware Sec	Completion of Tuition Block	200,000		
Nyabiosi Secondary	Construction of computer Lab	200,000		
Kabosi Secondary	Construction of Laboratory	200,000		
Kirwa Secondary	Completion of Domitory	250,000		
Nyamecheo Sec	Construction of science Laboratory	250,000		
Kerara Secondary	Construction of 2 new class room	200,000		
Nyansira Secondary	Completion of science Laboratory	250,000		
Birongo Secondary	Renovation 5 class rooms	100,000		
Boruma Secondary	Completion of Laboratory	200,000		
Kereri Girls H.School	Renovation of Dormitory	130,000		
SUB TOTAL		5,480,000	5,480,000	

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

TRANSFERS TO HEALTH INSTITUTIONS				
Kerera H/C		300,000		
Irondi Dispensary		300,000		
Otamba Dispensary		200,000		
Nyamemiso Disp		200,000		
Nyansacha Disp		200,000		
Imeg H.Care		232,000		
SUB TOTAL		1,432,000	1,432,000	
TRANSFERS TO CDF BOARD	(REALLOCATIONS)			
Nyakebako Dispensary	Construction of fabricated Staff Houses	1,494,253		
Kiogoro Health Center	Construction of fabricated Staff Houses	1,494,253		
Bobaracho Health Center	Construction of fabricated Staff Houses	1,494,253		
Kerera Health Center	Completion of roofing and plastering	1,000,000		
Nyansacha Health Center	Completion of roofing and plastering	800,000		
Masongo Health Center	Completion of roofing and plastering	500,000		
Nyanko Health Center	Completion of roofing and plastering	500,000		
Irondi Health Center	Completion of roofing and plastering	200,000		
Other		5,623		
SUB TOTAL		7,488,382	7,488,382	
TOTALS			29,900,382	

6. OTHER GRANTS AND OTHER PAYMENTS

			2013 - 2014	2012 - 2013
		Kshs	Ksh	Kshs
WATER				

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Boronyi Water Project	Protection of water spring	1,000,000.00		
Keumbu Water Spring	Protection of water spring	500,000.00		
SUB TOTAL			1,500,000.00	
AGRICULTURE				
Nyaribari Chache C.A	Renovation roofing, flooring, & painting	1,400,000.00		
Rianchore TBC	Renovation, roofing & painting	250,000.00		
SUB TOTAL			1,650,000.00	
SECURITY				
Matunwa AP Line	Renovation of AP quarters	100,000.00		
Ibeno AP Line	Renovation of AP quarters	200,000.00		
SUB TOTAL			300,000.00	
ROADS				
Ibeno shallow dam	Gravelling & fixing curberets	2,200,000.00		
SUB TOTAL			2,200,000.00	
EMERGENCY				
Amasago High School		200,000.00		
Kagati Chiefs Office		100,000.00		
Kisii Primary School		200,000.00		
Nyanko Chief Office		100,000.00		
Nyariko Secondary		200,000.00		
Gakomu Primary		150,000.00		
Kisii High School	Blown off Toilet roof	500,000.00		
Kereri Girls	Blown off Toilet roof	300,000.00		
Irungu Sec	Blown off Toilet roof	300,000.00		
SUB TOTAL			2,050,000.00	

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Total			7,700,000.00
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7. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	24,800	0
Total	24,800	0

8. ACQUISITION OF ASSETS

Non-Financial Assets		2013 - 2014	2012 - 2013
			Kshs
Construction of Buildings	Construction Keumbu Library	7,088,851	
Refurbishment of Buildings	Refurbishment of cdf office	884,306	
Total		7,973,157.00	

9. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Equity Bank, Kisii Branch A/C no.0510294577003</i>	37,504,301	
Total	37,504,301	

10. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	Kshs	Kshs	Kshs
<i>Dalmas Ndonga</i>	2,093,750	1,200,000	893,750
Total			893,750

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11. BANK BALANCE B/FWD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	8,473,166	0
Total	8,473,166	0