



REPUBLIC OF KENYA

**CONSTITUENCIES DEVELOPMENT FUND
NATIONAL MANAGEMENT COMMITTEE SECRETARIAT**

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REF: CDF/IA/NYERI T/1

AUGUST 15, 2007

The Chief Executive,
National Management Committee,
P.O Box 46682-00100,
NAIROBI.

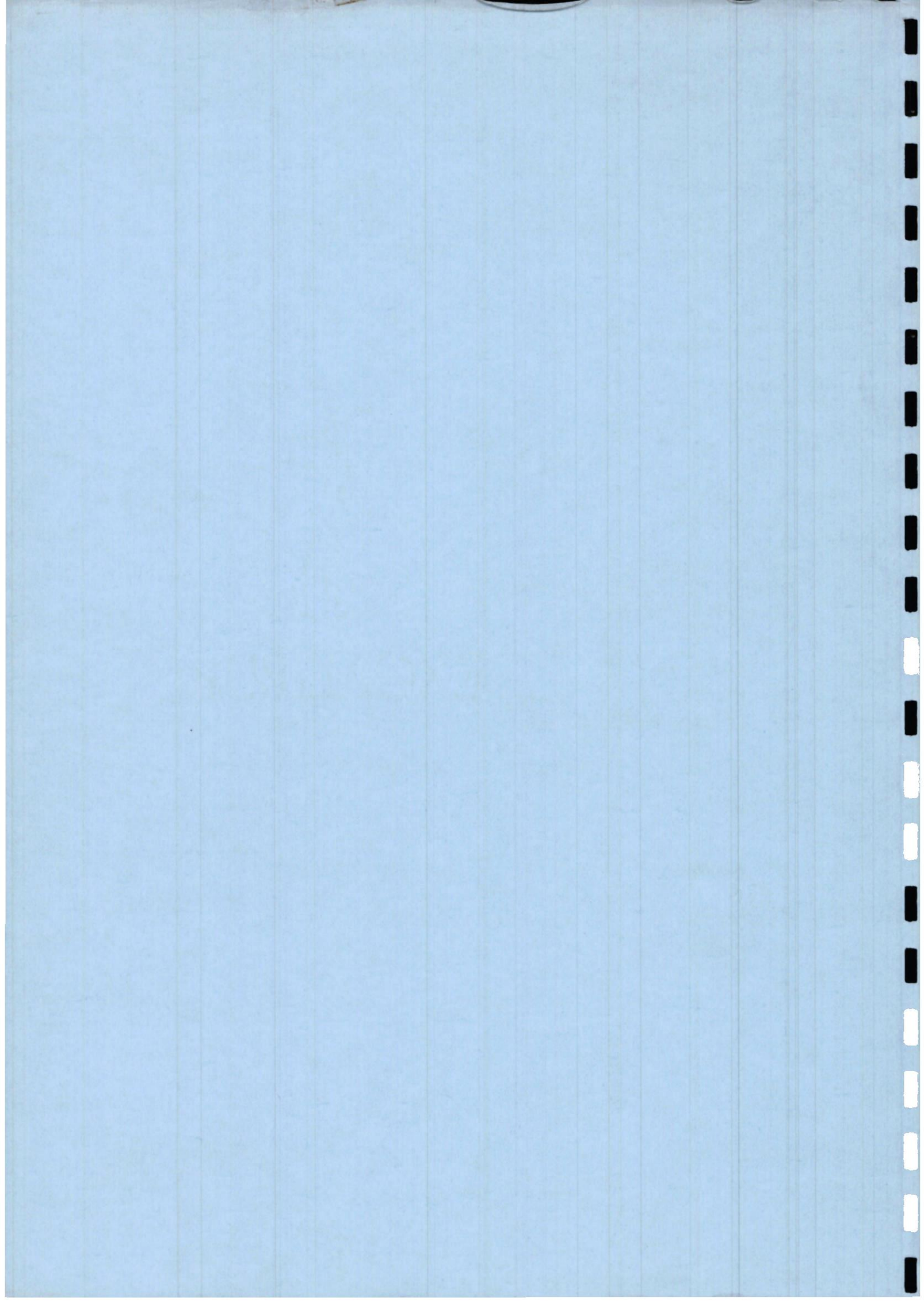


RE: INTERNAL AUDIT REPORT ON ALLEGATIONS ON NYERI TOWN CONSTITUENCY DEVELOPMENT FUND.

Attached herein please find a copy of the above mentioned report on the exercise carried out from 3rd to 11th August Sept 2007.



**D N NYAGA
PRINCIPAL INTERNAL AUDITOR**



A SUMMARY ON INTERNAL AUDIT REPORT ON ALLEGATIONS OF NYERI TOWN CONSITUENCY DEVELOPMENT FUND

INTRODUCTION:

The purpose of this report is to communicate to the Fund Management the results of an internal audit engagement on the operations of Nyeri Town CDC for further action. The audit was carried out on 3rd and 4th and from 8th to 11th August 2007.

OBJECTIVE:

The audit was to review the operations of the CDC, with a view of assessing whether resources disbursed to the constituency were utilized as per the government procedures and regulations.

SCOPE:

The Audit reviewed the activities carried out during financial year 2006/07.

OBSERVATIONS:

1. FUNDS STATUS:

The cashbook cash balance as at 3rd August 2007 was **Kshs.726,412.00** while bank balance was **Kshs.10, 909,774.45**.

The bank balance as per the bank certificate for A/C No. 0113632563200 held at co-operative Bank Nyeri Branch was **Kshs.15,703,193.20** as at 3rd August 2007.

Note: The difference between the cash book balance of **Kshs.10,909,774.45** and the bank certificate balance of **Kshs.15,703,193.20** of **Kshs. 4,795,418.75** represents the total amount of cheques paid in the cash book not yet presented to the bank as at the time of audit .

2. FUNDS DISBURSMENT:

The total fund disbursed by the NMC to the constituency during financial year 2006/07 was **Kshs 36,981,903.00**

The following is a comparative analysis of the total amount approved by the NMC per sector and the total amount allocated by CDC.

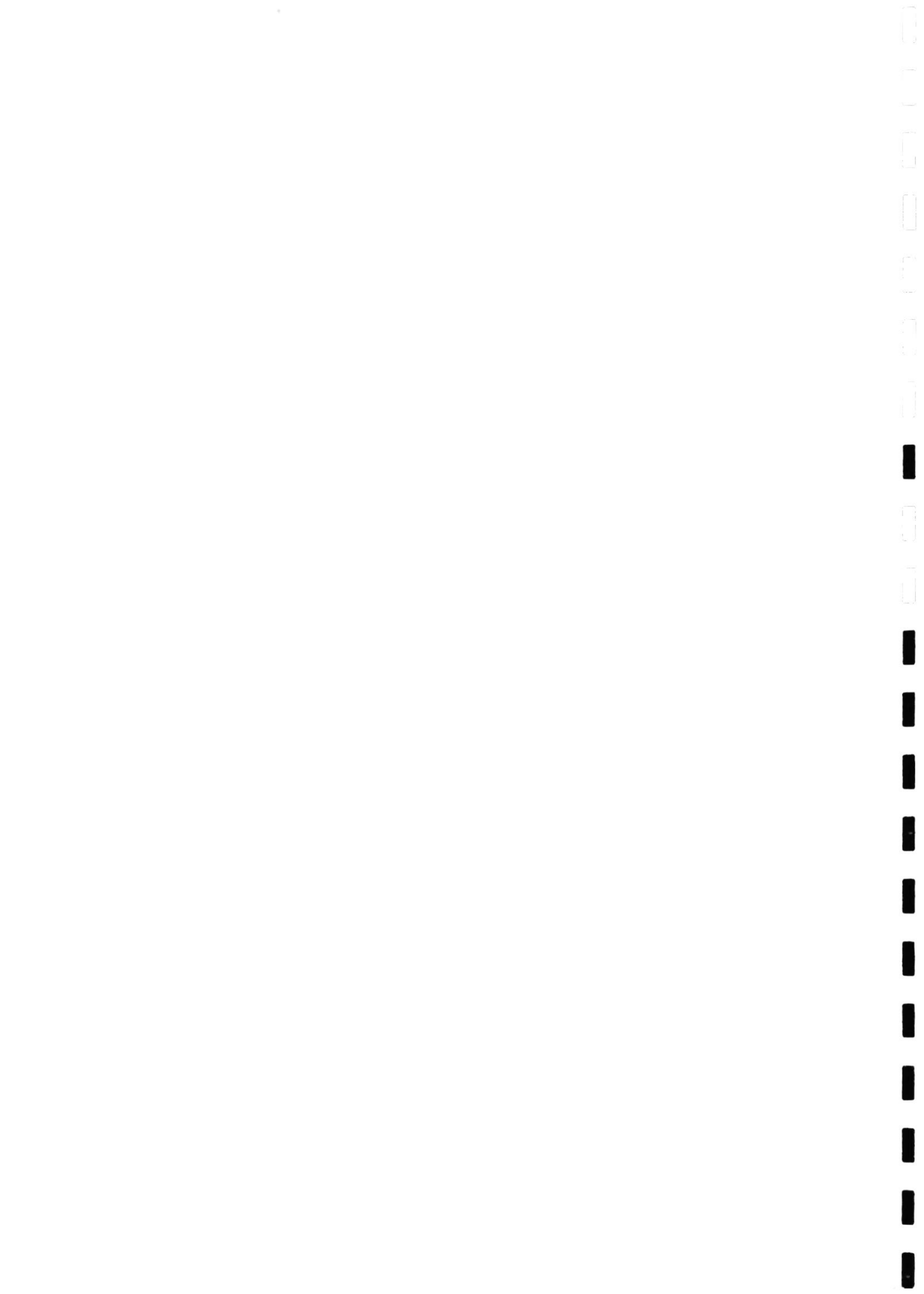
<u>NAME OF THE PROJECT</u>	<u>NMC APPROVED AMT (Kshs)</u>	<u>CDC ALLOCATED AMT (Kshs)Appendix I</u>	<i>Diff</i>
Education and Capacity Building	5,500,000.00	5,450,000.00	<i>50,000</i>
Bursary Program	3,698,190.30	3,698,190.30	
Water Projects	1,500,000.00	1,107,851.75	
Health Projects	4,500,000.00	2,400,000.00	
Security Projects	1,500,000.00	900,000.00	
Agriculture Projects	3,500,000.00	2,600,000.00	
Bridges and Make Shifts Repair	400,000.00	150,000.00	
Administration	1,039,908.00	1,259,457.00	
Roads Program	6,000,000.00	6,350,000.00	
Emergency Funds	2,318,300.00	1,849,095.20	
CDF Sign Posts (All Projects)	525,504.70	300,000.00	
Markets Rehabilitation	3,000,000.00	800,000.00	
Electricity Projects	3,500,000.00	1,550,500.00	
Others	NIL	7,458,351.75	
Monitoring Fund	NIL	1,108,457.00	
TOTAL	<u>36,981,903.00</u>	<u>36,981,903.00</u>	

Note: See **Appendix I & II** for projects funded without authority from the NMC where a total of **Kshs 14,594,593.00** has already been disbursed to projects while a total of **Kshs 11,743,715.75** has been allocated but not yet disbursed.

3. CDC BANK SUB-ACCOUNTS:

The CDC has opened and is operating the following bank A/Cs. The amounts indicated against each A/c have been transferred from the main CDC A/c maintained at the District Treasury during FY 2006/07, while the balances indicate the Bank balances as per the bank statements produced on 10th August 2007 by Co-operative Bank of Kenya Nyeri Branch, where the Accounts are held. See **Appendix III** for details

A/cc Name	Amount (Kshs)	Bank Balances
Nyeri Town Roads	6,500,000.00	3,583,937.35
Nyeri Town CDC	6,132,700.00	739,152.35
Strategic Planning	400,000.00	49,546.00
Nyeri Town Dispensary Equipment	1,500,000.00	2,376.00
Nyeri Town Cattle Dips	1,500,000.00	2,105.60
Total Kshs	<u>16,032,700.00</u>	<u>4,377,117.30</u>



a) Nyeri Town Roads;	Amount(Kshs)
Total Accounted for expenditure	2,917,000.00
Bank Balance	<u>3,583,937.35</u>
Total	<u>6,500,937.35</u>
b) Nyeri Town CDC	
Total Accounted for Expenditure	4,829,882.00
Unsupported Expenditure	563,665.65
Bank Balance	<u>739,152.35</u>
Total	<u>6,132,700.00</u>
c) Strategic Planning	
Total Accounted for Expenditure	171,740.00
Unsupported expenditure	178,714.00
Bank Balance	<u>49,546.00</u>
Total	<u>400,000.00</u>
d) Nyeri Town Dispensary Equipment	
Total Accounted for Expenditure	1,154,732.00
Unsupported Expenditure	342,892.00
Bank Balance	<u>2,376.00</u>
Total	<u>1,500,000.00</u>
e) Nyeri Town Cattle Dips	
Total Accounted for Expenditure	1,457,490.00
Unsupported Expenditure	40,404.40
Bank Balance	<u>2,105.60</u>
Total	<u>1,500,000.00</u>
Total unsupported expenditure	<u>1,125,676.05</u>

WEAKNESSES:

- 1) The CDC funded and allocated funds to projects that had not been approved by the NMC and no authority for re-allocation of the same was sought from the NMC. See **Appendix I & II**
- 2) The CDC took the role of implementing some projects failing to involve the community in identifying prioritizing and implementing such projects as provided by Treasury Circular Ref PPD 2/20/29A/10 of 18th November 2004.
- 3) The Bank accounts opened by the CDC had no proper books of Accounts and records for the purpose of reconciling the transactions therein contrary to Government Financial Management Act.
- 4) The expenditure documents cannot be easily traced since there is no existing filing system.



- 5) The CDC continued to operate parallel Bank Accounts despite NMC instructions that such Accounts should be closed.

RECOMMENDATIONS:

- 1) The CDC should explain to the Fund Management under what circumstances the committee funded projects other than those approved by NMC in FY 2006/2007. //
- 2) The CDC should involve the community in identifying, prioritizing and implementation of projects.
- ✓ 3) The sub accounts should be closed immediately and balances credited to the main CDC Account as per NMC regulations.
- ✓ 4) Reconciliation for the sub accounts should be prepared and forwarded to the District Accountant on closure of the accounts.
- 5) The CDC should stop direct implementation of projects and play the role of overseer by continuously monitoring the projects as directed by the NMC.
- ✓ 6) The District Accountant should not issue an imprest where the previous one has not been surrendered. //
- 7) The DDO should explain the reasons that led to funding of unapproved projects and why this state of affairs was not brought to the attention of the Fund Management. //
- ✓ 8) The CDC Executive should ensure that the unsupported expenditure incurred through the Sub Accounts has been accounted for by 3rd September 2007. //

⑨ demand of the Exec. Comm.

(2) Projects — with N.M.C.
Regularise

(3) Un-Expenditure —
KACC.



DETAILED INTERNAL AUDIT REPORT ON ALLEGATIONS OF NYERI TOWN CONSTITUENCY DEVELOPMENT FUND

Introduction:

The purpose of this report is to communicate the results of an audit engagement on the operations of Nyeri Town CDC. The audit was carried out on 3rd and 4th and from 8th to 11th August 2007.

Objective:

The audit was to review the operations of the CDC with view of assessing whether resources disbursed to the constituency were utilized as per the government procedures and regulations.

SCOPE

The Audit reviewed the activities carried out during 2006/07 financial year.

METHODOLOGY;

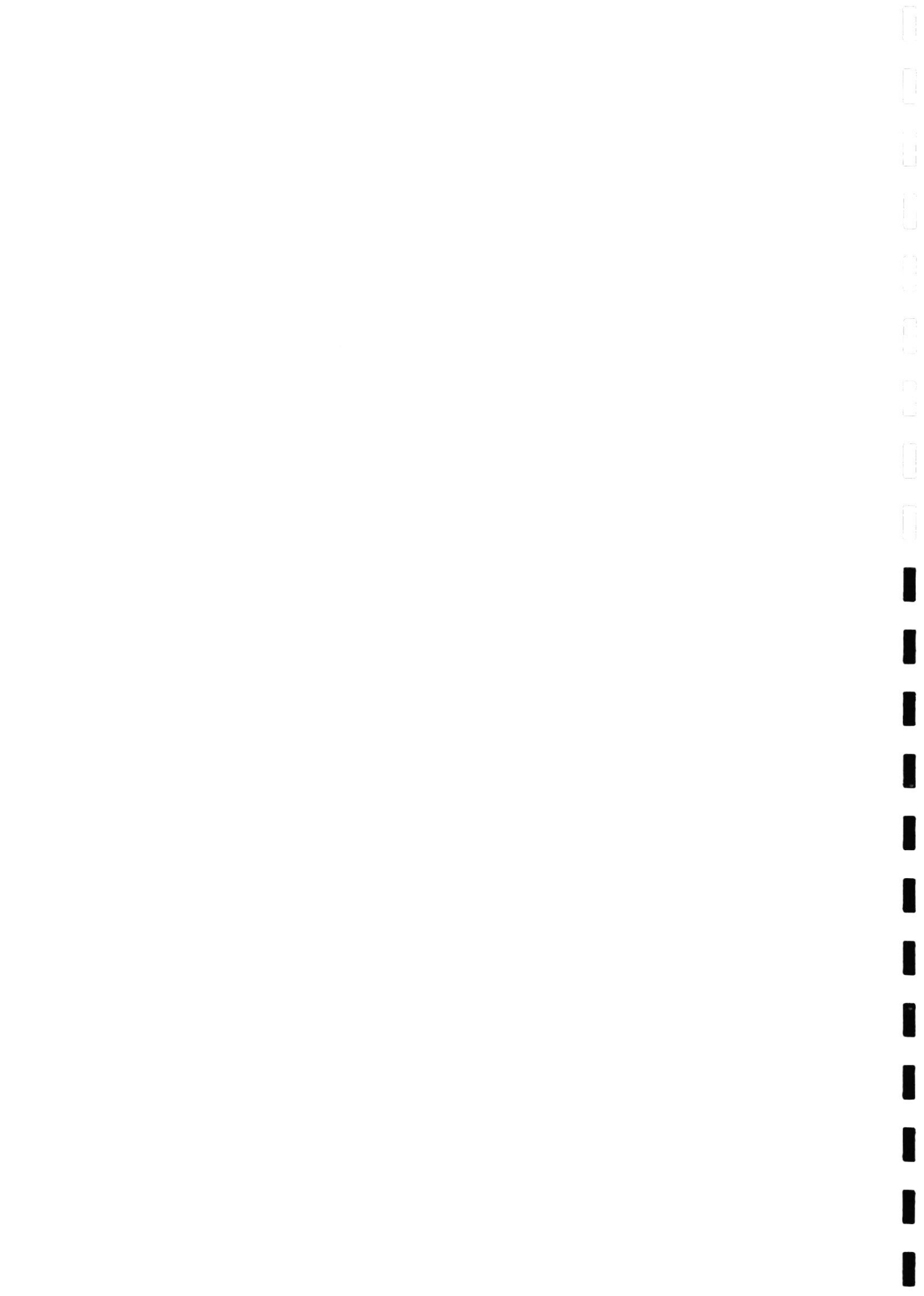
The following methods were used to gather information;

- Payment Vouchers
- Cash Book
- Expenditure Documents
- Bank Balances
- Project Site Visit
- Interview with the CDC Secretary, Treasurer and Coordinator

OBSERVATIONS:

1. Total funds disbursed to the constituency for the last four financial years is shown as below;

FY	AIE	AMOUNT (Kshs)
2003/04	A310037	6,000,000.00
2004/05	A310325	10,320,912.00
“	A310395	10,320,912.00
2005/06	A312259	13,347,822.00
“	A065027	13,347,822.00
2006/07	A341745	18,490,951.50
“	A264823	18,490,951.50
“	A264912	700,000.00
Total		91,019,370.00



2. FUNDS STATUS:

The cashbook cash balance as at 3rd August 2006 was **Kshs.726,412.00** while bank balance was **Kshs.10, 909,774.45**.

The bank balance as per the bank certificate for A/C No. 0113632563200 held at co-operative Bank Nyeri Branch was **Kshs.15,703,193.20** as at 3rd August 2007.

a) Bank Reconciliation;

The monthly bank reconciliation had been prepared upto the month of June 2007 with a total of **Kshs.7,177,353.75** being unrepresented cheques most of which were bursary cheques.

b) Imprests;

Mr. Chris Nderi the CDC Secretary had outstanding imprests totaling to **Kshs.726,412.00** as at 3rd August 2007.

3. PROJECT FUNDING:

The CDC re-allocated funds to some projects that were not included in the 2nd and 3rd schedules approved by the National Management Committee which formed the basis of funding and website posting during Financial Year 2006/07. These re-allocations resulted in some approved projects ending up without being funded during the year under review. **(A comparative schedule on the same is attached herewith: Appendix IV.)**

4. CDC BANK SUB-ACCOUNTS:

The CDC has opened and is operating the following bank A/Cs. The amounts indicated against each A/c have been transferred from the main CDC A/c maintained at the District Treasury during FY 2006/07 while the balances indicate the Bank balances as per the bank statements produced on 10th August 2007 by Co-operative Bank of Kenya Nyeri Branch where the Accounts are held. See **Appendix III**

A/cc Name	Amount (Kshs)	Bank Balances
Nyeri Town Roads	6,500,000.00	3,583,937.35
Nyeri Town CDC	6,132,700.00	739,152.35
Strategic Planning	400,000.00	49,546.00
Nyeri Town Dispensary Equipment	1,500,000.00	2,376.00
Nyeri Town Cattle Dips	1,500,000.00	2,105.60
Total Kshs	<u>16,032,700.00</u>	<u>4,377,117.30</u>



The following is the expenditure for each of the above Accounts

a) Nyeri Town Roads;

Payee	LSO No.	R/ No.	Date	Amount
Wisa G.Merchants	CDF/RD/FY06/07/12	38	14/03/07	149,930.00
Wanyaga Contractors	CDF/RD/FY06/07/10	21	08/03/07	149,930.00
H K Kimunya	CDF/RD/FY06/07/6	23	08/03/07	196,460.00
Nyeri C Mongers	CDF/RD/FY06/07/7	-	-	196,460.00
Artistic Designers	CDF/RD/FY06/07/11	-	-	149,930.00
Churi Agencies	CDF/RD/FY06/07/2	-	-	196,460.00
Wilttime Enterprises	CDF/RD/FY06/07/8	2043	06/03/07	196,460.00
Ruruma S/Station	CDF/RD/FY06/07/9	108	08/03/07	149,930.00
Dakrad Africa	CDF/RD/FY06/07/1	212	15/03/07	300,000.00
Sumbuka Investments	CDF/RD/FY06/07/5	63	08/03/07	196,460.00
Clover Supplies	CDF/RD/FY06/07/12	052	03/03/07	150,000.00
Magic Contractors	CDF/RD/FY06/07/3	-	-	196,460.00
Kieni Fields	CDF/RD/FY06/07/4			196,460.00
Supervision				75,060.00
Jaju Enterprises	D/note No.3982		21/05/07	117,000.00
Brooks Investment	R/No. 3999		26/06/07	300,000.00
Total Expenditure				2,917,000.00
Bank Balance				3,583,937.35
Total				<u>6,500,937.35</u>

b) Nyeri Town CDC;

Capacity Building (purchase of tents and plastic chairs)	3,454,800.00
Office Equipment	267,200.00
Nyeri ASK Show	49,500.00
Constituency Tour to Naivasha	437,235.00
Publicity and Advertisement	50,050.00
Sign Posts 20 No. @ 8,000.00 each	160,000.00
Monitoring & Evaluation	411,097.00
Total Expenditure	4,829,882.00
Unsupported Expenditure	563,665.65
Bank Balance	739,152.35
Total	<u>6,132,700.00</u>

c) Strategic Planning;

Total Accounted for Expenditure	171,740.00
Unsupported expenditure	178,714.00
Bank Balance	49,546.00
Total	<u>400,000.00</u>



d) Nyeri Town Dispensary Equipment;	
Total Accounted for Expenditure	1,154,732.00
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e) Nyeri Town Cattle Dips;	
Total Accounted for Expenditure	1,457,490.00
Unsupported Expenditure	40,404.40
Bank Balance	2,105.60
Total	<u>1,500,000.00</u>

Total unsupported expenditure **1,125,676.05**

The following projects were cited by the Nyeri District Residents Association as being Ghost or Non-Existent and below is the funding status of the projects.

- i. Kirichu Primary School**
 Approved Allocation-Kshs.350,000.00 FY 2006/07
Status- The project received Cheque No. 001137 of 14/05/07 for Kshs.200,000.00.The new School Management Committee is in the process of changing the Bank Account signatories for the project to take off.

- ii. Kirichu Dispensary:**
 Approved Allocation FY 2006/07; Kshs.1,000,000.00
Status; Project received Cheque No. 000983 for Kshs.200,000.00. The materials are on site and project ongoing. / 800,000

- iii. Kirichu Market:**
 Approved Allocation FY 2006/07; Kshs 500,000.00
Status: Project received Cheque No. 001275 for Kshs.700,000.00.The project has not taken off since the Cheque was written on 02/08/07.

- iv. DEB Muslim Primary School:**
 Approved Allocation FY 2004/05; Kshs.250,000.00
Status: Project received Kshs.200,000.00
 Approved Allocation FY 2005/06; NIL
Status; Project received Kshs.200,000.00
Total funding Kshs 400,000.00.The project is complete

- v. Ndurutu Primary School:**
 Approved Allocation FY 2003/04; Kshs.100,000.00



Status; Project received Kshs.100,000.00
Approved Allocation FY 2004/05; NIL
Status; Project received Kshs.285,000.00
Approved Allocation FY 2005/06; Kshs.300,000.00
Status; Project received Kshs.300,000.00
Total funding Kshs 685,000.00.The project is complete.

vi. Gatitu Police Post:

Approved Allocation FY 2003/04; Kshs.350,000.00
Status; Project received Kshs.350,000.00
Approved Allocation FY 2004/05; Kshs.100,000.00
Status; Project received Kshs. 600,000.00
Approved Allocation FY 2005/06; NIL
Status; Project received Kshs.200,000.00
Total funding Kshs 1,150,000.00.The project is complete and is on land donated by the community.

vii. Thunguma Police Post:

Approved Allocation FY 2004/05; NIL
Status; Project received Kshs.50, 000.00
Approved Allocation FY 2005/06; NIL
Status; Project received Kshs.100, 000.00
Total fundig Kshs 150,000.00. The project is complete.

viii. Ihwa Secondary School

Approved Allocation FY 2004/05; NIL
Status; Project received Kshs.200,000.00
Approved Allocation FY 2006/07; Kshs.450,000.00
Status; Project allocated Kshs.100,000.00 but not disbursed yet.
Total funding Kshs300,000.00.

ix. Muruguru Water Project

Approved Allocation FY 2005/06; NIL
Status; Project received Kshs. 150,000

N/B: Project has not taken off due to dispute on land ownership.

Approved Allocation FY 2006/07 Kshs.300, 000

Status; Project allocated Kshs.200, 000 but not yet disbursed.

x. The following projects were included in the 2nd and 3rd schedules and approved by NMC but they were neither funded nor allocated funds by the CDC during FY 2006/07.

- Riamukurwe Milk Centre- Kshs. 225,750.00
- Gatitu Milk Centre- Kshs.225,750.00
- Gatitu Electricity – Kshs.507,000.00
- Thunguma Electricity Project- Kshs. 800,000.00
- Muthua-ini Primary School- Kshs.500,000.00

- Muthua-ini Milk Centre- Kshs.225,700.00
- Muthua-ini Electricity project- Kshs.1,000,000.00
- Gitathi-ini Electricity Project-Kshs.500,000.00
- Muruguru Milk Centre- Kshs.218,750.00

WEAKNESSES:

- 1) The CDC funded and allocated funds to projects that had not been approved by the NMC and no authority for re-allocation of the same was sought from the NMC. See **Appendix I & II**
- 2) CDC took the role of implementing some projects failing to involve the community in identifying prioritizing and implementing such projects as provided by Treasury Circular Ref PPD 2/20/29A/10 of 18th November 2004.
- 3) The Bank accounts opened by the CDC had no proper books of Accounts and records for the purpose of reconciling the transactions therein contrary to Government Financial Management Act.
- 4) The expenditure documents cannot be easily traced since there is no existing filing system.
- 5) The CDC continued to operate parallel Bank Accounts despite NMC instructions that such Accounts should be closed.

RECOMMENDATIONS:

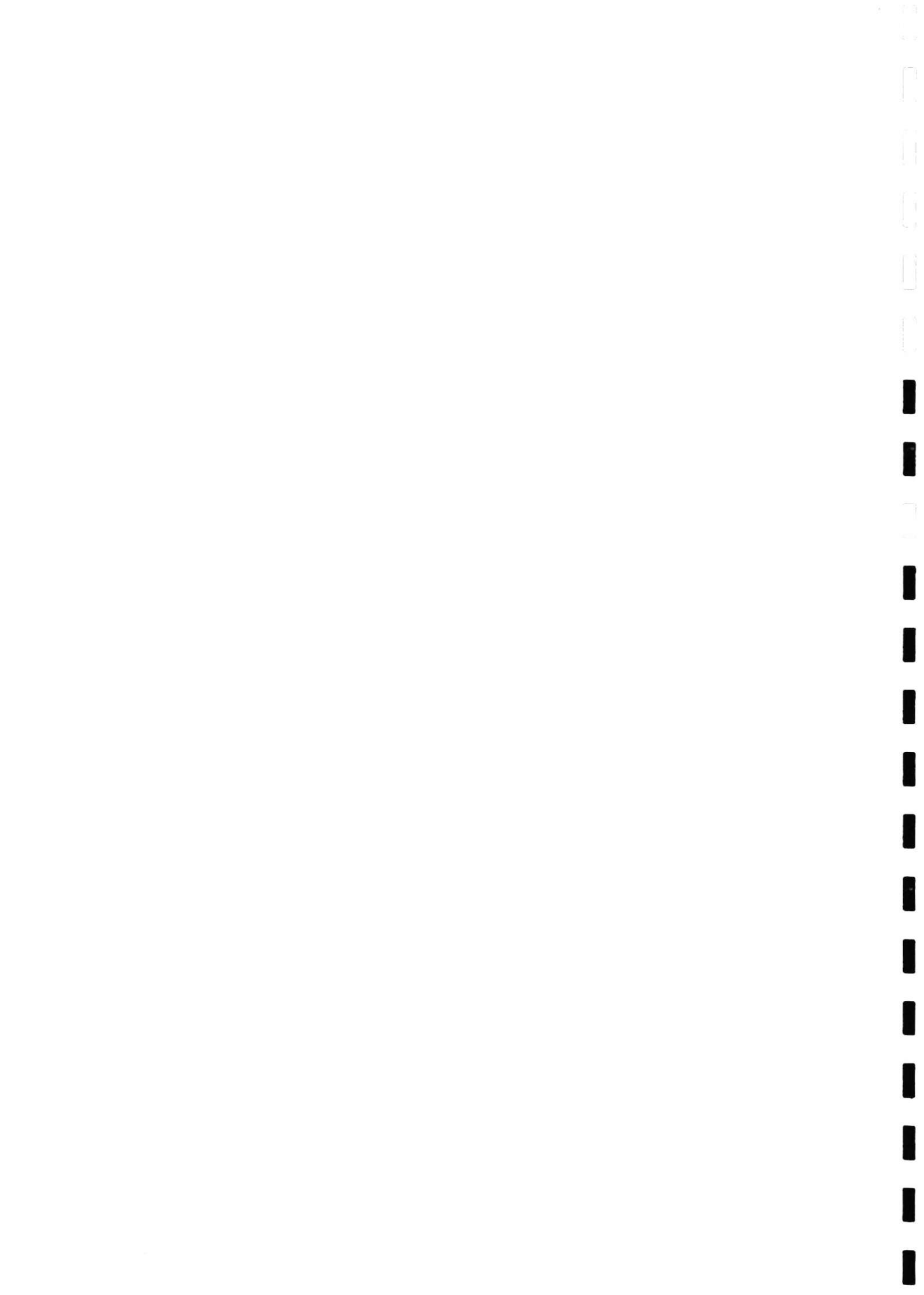
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- 3) The sub accounts should be closed immediately and balances credited to the main CDC Account as per NMC regulations.
- 4) Reconciliation for the sub accounts should be prepared and forwarded to the District Accountant on closure of the accounts.
- 5) The CDC should stop direct implementation of projects and play the role of overseer by continuously monitoring the projects as directed by the NMC.
- 6) The District Accountant should not issue an imprest where the previous one has not been surrendered.
- 7) The DDO should explain the reasons that led to funding of unapproved projects and why this state of affairs was not brought to the attention of the Fund Management.

8) The CDC Executive should ensure that the unsupported expenditure incurred through the Sub Accounts has been accounted for by 3rd September 2007.

APPENDIX I

FUNDED PROJECTS		
SECTOR: EDUCATION		
Nyamachaki Pri sch	100,000.00	Overfunded amount
Mathari Pry Sch	150,000.00	Funded
Nyaribo Pry Sch	450,000.00	Funded
Kamuyu Pry Sch	100,000.00	Funded
Gitero Nursery	250,000.00	Funded
Chania Pry Sch	100,000.00	Funded
Rware Sec Sch	300,000.00	Funded
Kericho Pry Sch	200,000.00	Funded
Marua Sec Sch	250,000.00	Funded
Kihatha Pry Sch	200,000.00	Funded
SUB TOTAL	2,100,000.00	
SECTOR: WATER		
Kirumia Water project	400,000.00	Overfunding of 400,000.00
SUB TOTAL	400,000.00	
SECTOR: HEALTH		
Muruguru Dispensary	200,000.00	Funded
Kamuyu Dispensary	250,000.00	Funded
SUB TOTAL	450,000.00	
SECTOR: AGRICULTURE		
Muthuani tea centre	100,000.00	Funded
Livestock and Horticulture	1,459,596.00	Funded
SUB TOTAL	1,559,596.00	
SECTOR: BRIDGES AND ROADS		
Munyi Road	149,930.00	Funded
Nyaribo Shopping Centre	149,930.00	Funded
Kihuyo Nyarugumo Road	196,460.00	Funded
Kamakwa Shopping Centre	196,460.00	Funded
Huruma Childrens to DO Off Road	196,460.00	Funded
Mukunya Road Njengu Area	149,930.00	Funded
Mwenji Catholic Church	196,460.00	Funded
Kingo'ngo' Mutuing'u road	196,460.00	Funded
Willie Road Ruringu Area	149,930.00	Funded
Ruringu Pri Sch Road	300,000.00	Funded
Roza Academy Road	196,460.00	Funded
Murram Culverts to Chorongi and Githiru/Thunguma	150,000.00	Funded
Kangemi Provincial Hospital road	196,460.00	Funded
Kinunga Area	300,000.00	Funded
Gatitu Area	117,000.00	Funded
Supervision	75,060.00	Funded
SUB TOTAL	2,917,000.00	
SECTOR: SECURITY		
Kamakwa Police Post	100,000.00	Overfunding of 100,000.00
SUB TOTAL	100,000.00	
SECTOR : MARKETS		
Kericho Market	200,000.00	Overfunding of 200,000.00
SUB TOTAL	200,000.00	

SECTOR:SIGN POSTS		
King'ong'o Primary School	1,000.00	Overfunded Amount
Ereri-Kirumia Primary School	1,000.00	Overfunded Amount
Nyaribo/Njeng'u Primary School	1,000.00	Overfunded Amount
Kiamwathi Dispensary	8,000.00	Funded
Kahiga Sec Sch	8,000.00	Funded
Rware (Moi Complex) Sec Sch	8,000.00	Funded
Marua Dispensary	8,000.00	Funded
Marua Pri Sch	8,000.00	Funded
Kahiga Dispensary	8,000.00	Funded
Muringato Pri Sch	8,000.00	Funded
Nyamachaki Pri sch	8,000.00	Funded
King'ong'o Police Post	8,000.00	Funded
Nyaribo Dispensary	8,000.00	Funded
Kirichu Pri Sch	8,000.00	Funded
Muruguru Dispensary	8,000.00	Funded
Kiamuiru Pri Sch	8,000.00	Funded
Gachika Sec Sch	8,000.00	Funded
kirichu Dispensary	8,000.00	Funded
Thunguma Police Post	8,000.00	Funded
SUB TOTAL	131,000.00	
SECTOR:OTHERS		
Riamukurwe Home for the Aged	500,000.00	Funded
Diabled Project	100,000.00	Funded
Capacity Building	3,650,000.00	Funded
Office Equipment	175,900.00	Funded
Strategic 5 Yr Development Plan	400,000.00	Funded
Dispensary Equipment	1,500,000.00	Funded
SUB TOTAL	6,325,900.00	
3% Monitoring Fund	411,097.00	Funded
TOTAL	14,594,593.00	



APPENDIX II

PROJECTS ALLOCATED FUNDS BUT NOT YET DISBURSED		
SECTOR:EDUCATION		
Mathari Pry Sch	100,000.00	Not disbursed
Kirimara Pry Sch	200,000.00	Not disbursed
Ndurutu Pry Sch	100,000.00	Not disbursed
Kihuyo Pry sch	100,000.00	Not disbursed
Ria Mukurwe Pry sch	100,000.00	Not disbursed
Kahiga Sec Sch	300,000.00	Not disbursed
Ithenguri Pry sch	100,000.00	Not disbursed
Gitathiini sec Sch	200,000.00	Not disbursed
Temple Road Pry Sch	150,000.00	Not disbursed
Tetu Girls Pry sch	200,000.00	Not disbursed
Kihatha Polytechnic	400,000.00	Not Disbursed
Embassy Nursery	200,000.00	Not Disbursed
SUB TOTAL	2,150,000.00	
SECTOR:HEALTH		
Muruguru Dispensary	200,000.00	Not disbursed
Kiamwathi Dispensary	200,000.00	Not disbursed
Karia Dispensary	200,000.00	Not disbursed
Thunguma Dispensary	300,000.00	Not disbursed
Kihuyo Health Centre	250,000.00	Not disbursed
SUB TOTAL	1,150,000.00	
SECTOR:AGRICULTURE		
Kiriti Hortculture	100,000.00	Not disbursed
Livestock Programmes	300,000.00	Not disbursed
Livestock and Hortculture	40,404.00	Not disbursed
Gitathini Catte Dip	300,000.00	Not disbursed
Muthuaini cattle Dip	300,000.00	Not disbursed
SUB TOTAL	1,040,404.00	
SECTOR:BRIDGES AND ROADS		
Road murraming	3,583,000.00	Not disbursed
SUB TOTAL	3,583,000.00	
SECTOR:SECURITY		
Muruguru A.P Camp	200,000.00	Not disbursed
SUB TOTAL	200,000.00	
SECTOR:SIGN POSTS		
Unallocated	140,000.00	Not Disbursed
SUB TOTAL	140,000.00	
SECTOR : MARKETS		
Open Air Market	100,000.00	Allocated not Disbursed
SUB TOTAL	100,000.00	
SECTOR:ELECRICITY PROJECTS		
Manjengo security Lights	500,000.00	Not Disbursed
Ithenguri Area mutoigo kariko	105,050.00	proposed to be assessed by KPLC
Mt Kenya Primary Sch	105,050.00	proposed to be assessed by KPLC
Ihigaini Pri Sch	105,050.00	proposed to be assessed by KPLC
Kahiga Sec & Kahiga Dispensary	105,050.00	proposed to be assessed by KPLC
Chania Primary	105,050.00	proposed to be assessed by KPLC
Kanoga Primary	105,050.00	proposed to be assessed by KPLC

Muthuaini Pri Sch	105,050.00	proposed to be assessed by KPLC
Kingongo Police Post	105,050.00	proposed to be assessed by KPLC
Nyaribo Primary	105,050.00	proposed to be assessed by KPLC
Muringato Shopping Centre	105,050.00	proposed to be assessed by KPLC
SUB TOTAL	1,550,500.00	
SECTOR:OTHERS		
Kandara Social Hall	200,000.00	Not disbursed
Office Equipment	332,451.75	Unfunded amount
Gitathiini Chiefs Off	100,000.00	Not disbursed
Kihatha Chiefs Off	100,000.00	Not disbursed
Mathari Chief Office	100,000.00	Not disbursed
Munungaini Chiefs Off	100,000.00	Not disbursed
Nyaribu Chief Off	100,000.00	Not disbursed
Kihuyo Chief Off	100,000.00	Not disbursed
SUB TOTAL	1,132,451.75	
3% Monitoring Fund	697,360.00	Unfunded amount
TOTAL	11,743,715.75	

APPENDIX III

FUNDS TRANSFERRED FROM MAIN CDC A/C TO SUB ACCOUNTS FOR THE FY 2006/07

1) NYERI TOWN ROADS A/C				
PV NO	CHEQ NO	DATE	AMT(Kshs)	REMARKS
007018	000960	23/11/06	2,500,000.00	Road murraming
010966	001188	02/07/07	4,000,000.00	Road murraming
SUB TOTAL			6,500,000.00	
2) NYERI TOWN CDC A/C				
030890	000913	17/07/07	320,000.00	Sign posts, M&E
007019	000959	23/11/06	40,000.00	IT connection
007020	000958	23/11/07	165,000.00	M & E
008285	000966	15/12/06	86,000.00	M & E
008286	000967	15/12/06	175,900.00	Office Equipment
007099	000963	28/11/06	1,650,000.00	Capacity Building
010847	001149	20/06/07	1,050,000.00	Electrification Program
008630	000972	18/01/07	75,300.00	M & E
010968	001189	30/06/07	140,000.00	Metal Sign Posts
000067	001190	13/07/07	2,000,000.00	Capacity Building
010967	001187	02/07/07	430,500.00	Constituency Tour
SUB TOTAL			6,132,700.00	
3) NYERI TOWN SRATEGIC PLANNING				
007091	000962	28/11/06	400,000.00	Nyeri Town Constituency Strategic Plan
SUB TOTAL			400,000.00	
4) NYERI TOWN DISPENSARY EQUIPMENT				
0088611	000974	01/02/07	1,500,000.00	Nyeri Town Dispensary Equipments
SUB TOTAL			1,500,000.00	
5) NYERI TOWN CATTLE DIPS				
008905	000986	09/02/07	1,500,000.00	Provision of Arcaricides
SUB TOTAL			1,500,000.00	
GRAND TOTAL			16,032,700.00	

APPENDIX IV

NMC APPROVED	AMOUNT	FUNDED BY CDC	AMOUNT	REMARKS
SECTOR:EDUCATION				
Nyamachaki Pry.Sch	400,000.00	Nyamachaki Pry.Sch	500,000.00	Overfunding by 100,000.00
Ngangarithi Pry.Sch	200,000.00	Ngangarithi Pry.Sch	200,000.00	Funded
Kwa Nderi Pry.Sch	250,000.00	Kwa Nderi Pry.Sch	100,000.00	Underallocation of 150,000.00
Ihwa Sec Sch	450,000.00	Ihwa Sec Sch	100,000.00	Underallocation of 350,000.00
Chorong'i Pry.Sch	200,000.00	Mathari Pry Sch	250,000.00	100,000 not disbursed
Mount Kenya Pry Sch	400,000.00	Nyaribo Pry Sch	450,000.00	Funded
DEB Muslim Pry Sch	200,000.00	Kamuyu Pry Sch	100,000.00	Funded
Hill Farm Pry Sch	350,000.00	Hill Farm Pry Sch	100,000.00	Underallocation of 250,000.00
Mwenji Pry Sch	200,000.00	Mwenji Pry Sch	100,000.00	Underallocation of 100,000.00
Muringato Pry Sch	350,000.00	Gitero Nursery	250,000.00	Funded
Giakanja Pry Sch	200,000.00	Chania Pry Sch	100,000.00	Funded
Githiru Pry Sch	250,000.00	Kirimara Pry Sch	200,000.00	Allocated not disbursed
Gitathini Pry Sch	200,000.00	Kihatha Pry Sch	200,000.00	Funded
Muruguru Pry Sch	200,000.00	Ndurutu Pry Sch	100,000.00	Allocated not disbursed
Muthuaini Pry Sch	500,000.00	Kihuyo Pry sch	100,000.00	Allocated not disbursed
King'ong'o Pry Sch	200,000.00	Ria Mukurwe Pry sch	100,000.00	Allocated not disbursed
Githwariga Pry Sch	200,000.00	Rware Sec Sch	300,000.00	Funded
Kericho Pry Sch	350,000.00	Kericho Pry Sch	200,000.00	Underallocation of 150,000.00
Thunguma Pry Sch	200,000.00	Kahiga Sec Sch	300,000.00	Allocated not disbursed
Tetu Boys Pry Sch	200,000.00	Tetu Boys Pry Sch	200,000.00	Allocated not disbursed
		Ithenguri Pry sch	100,000.00	Allocated not disbursed
		Gitathiini sec Sch	200,000.00	Allocated not disbursed
		Temple Road Pry Sch	150,000.00	Allocated not disbursed
		Marwa Sec Sch	250,000.00	Funded
		Tetu Girls Pry sch	200,000.00	Allocated not disbursed
		Kihatha Polytechnic	400,000.00	Not Disbursed
		Embassy Nursery	200,000.00	Not Disbursed
SUB TOTAL	5,500,000.00		5,450,000.00	
SECTOR:Bursary	3,698,190.30	Bursary	1,849,095.15	Allocated not disbursed
		Bursary	1,849,095.15	Funded

SUB TOTAL	3,698,190.30		3,698,190.30	
SECTOR:WATER				
Nyaribo Water Project	600,000.00	Nyaribo Water Project	357,851.75	Completion of water tank
Muruguru water Project	300,000.00			
Ithenguri Water Project	250,000.00			
Ileri-Kirumia Water Project	350,000.00	Kirumia Water Project	750,000.00	Overfunding of 400,000.00
SUB TOTAL	1,500,000.00		1,107,851.75	
SECTOR:HEALTH				
Kiganjo Dispensary	1,500,000.00	Kiganjo Dispensary	300,000.00	Underallocation of 1,200,000.00
Kericho Dispensary	1,000,000.00	Kericho Dispensary	200,000.00	Underallocation of 800,000.00
Marua Dispensary	500,000.00	Marua Dispensary	300,000.00	Underallocation of 200,000.00
Ithenguri Dispensary	500,000.00			
Nyaribo Dispensary	1,000,000.00			
		Muruguru Dispensary	400,000.00	200,000.00 not disbursed
		Kamuyu Dispensary	250,000.00	Funded
		Kiamwathi Dispensary	200,000.00	Not disbursed
		Karia Dispensary	200,000.00	Not disbursed
		Thunguma Dispensary	300,000.00	Not disbursed
		Kihuyo Health Centre	250,000.00	Not disbursed
SUB TOTAL	4,500,000.00		2,400,000.00	
SECTOR:SECURITY				
Kandara Police Post	500,000.00			
Gatitu Police Post	300,000.00			
Kamakwa Police Post	300,000.00	Kamakwa Police Post	400,000.00	Overallocation by 100,000.00
Thunguma Police Post	200,000.00			
King'ong'o Police Post	200,000.00	King'ong'o Police Post	300,000.00	Funded
		Muruguru A.P Camp	200,000.00	Not disbursed
SUB TOTAL	1,500,000.00		900,000.00	
SECTOR:AGRICULTURE				
Kiamwathi Milk centre	218,750.00	Muthuani tea centre	100,000.00	Funded
Ngangarithi Milk Centre	218,750.00	Kiriti Horticulture	100,000.00	Not disbursed

Gitero Milk Centre	218,750.00	Livestock Programmes	300,000.00	Not disbursed
Kamakwa Milk Centre	218,750.00	Livestock and Hortculture	1,500,000.00	800,250.00 disbursed
Chorong'i Milk Centre	218,750.00	Gitathini Cattle Dip	300,000.00	Not disbursed
Gatitu Milk Centre	218,750.00	Muthuaini cattle Dip	300,000.00	Not disbursed
Kihatha Milk Centre	218,750.00			
Riamukurwe Milk Centre	218,750.00			
Kericho Milk Centre	218,750.00			
Kigwandi Milk Centre	218,750.00			
Kihuyo Milk Centre	218,750.00			
Kiganjo Milk Centre	218,750.00			
Muruguru Milk Centre	218,750.00			
Ithenguri milk Centre	218,750.00			
Nyaribo Milk Centre	218,750.00			
Muthuani Milk Centre	218,750.00			
SUB TOTAL	3,500,000.00		2,600,000.00	
SECTOR:BRIDGES AND ROADS				
Kiamwathi Bridge	100,000.00			
Muringato Bridge	120,000.00			
Ndurutu Bridge	130,000.00			
Gitero Bridge	50,000.00			
Ruringu -Skuta Road	700,000.00			
Gitero-Ngangarithi	1,200,000.00			
Ithenguri -Kiamwathi	600,000.00			
Chiarani-Classic	800,000.00			
Gatitu-riamukurwe	1,400,000.00			
Giakanja-Kiamwathi	1,300,000.00	Munyi Road	149,930.00	Funded
		Nyaribo Shopping Centre	149,930.00	Funded
		Kihuyo Nyarugumo Road	196,460.00	Funded
		Kamakwa Shopping Centre	196,460.00	Funded
		Huruma Childrens to DO Off R	196,460.00	Funded
		Mukunya Road Njengu Area	149,930.00	Funded
		Mwenji Catholic Church	196,460.00	Funded
		Kingo'ngo' Mutuing'u road	196,460.00	Funded
		Willie Road Ruringu Area	149,930.00	Funded

		Ruringu Pri Sch Road	300,000.00	Funded
		Roza Academy Road	196,460.00	Funded
		Murram Culverts to Chorongi a	150,000.00	Funded
		Kangemi Provincial Hospital ro	196,460.00	Funded
		Kinunga Area	300,000.00	Funded
		Gatitu Area	117,000.00	Funded
		Road murraming	3,583,000.00	Allocated not disbursed
		Supervison	75,060.00	Funded
SUB TOTAL	6,400,000.00		6,500,000.00	
SECTOR:SIGN POSTS				
Nyaribo Electricity Project	7,000.00			
Gitathini Electricity Project	7,000.00			
Muthuaini Electricity Project	7,000.00			
Gatitu Electricity Project	7,000.00			
Ruring'u -Skuta Road	7,000.00			
Gitero-Ngangarithi	7,000.00			
Ithenguri-Kiamwathi	7,000.00			
Chiarani-Classic	7,000.00			
Gatitu-Riamukurwe	7,000.00			
Giakanja-Kiamwathi	7,000.00			
Kiamwathi Milk Centre	7,000.00			
Chorong'I Milk Centre	7,000.00			
Gitero Milk Centre	7,000.00			
Gitathini Milk Centre	7,000.00			
Kamakwa Milk Centre	7,000.00			
Ithenguri Milk Centre	7,000.00			
Kihatha Milk Centre	7,000.00			
Gatitu Milk Centre	7,000.00			
Riamukurwe Milk Centre	7,000.00			
Kericho Milk Centre	7,000.00			
Kigwandi Milk Centre	7,000.00			
Kihuyo Milk Centre	7,000.00			
Kiganjo Milk Centre	7,000.00			
Nyaribo Milk Centre	7,000.00			
Ngangarithi Milk Centre	7,000.00			
Soko Mjinga	7,000.00			
Central Market	7,000.00			

Kericho Market	7,000.00			
Kiamwathi Bridge	7,000.00			
Muringato Bridge	7,000.00			
Ndurutu Bridge	7,000.00			
Gitero Footpath	7,000.00			
Chorong'i Cattle Dip	7,000.00			
Ithenguri Cattle Dip	7,000.00			
Thunguma cattle Dip	7,000.00			
Giakanja Cattle Dip	7,000.00			
Kihuyo Cattle Dip	7,000.00			
Muruguru Cattle Dip	7,000.00			
Gitathini Cattle Dip	7,000.00			
Kamakwa Cattle Dip	7,000.00			
Kiganjo Cattle Dip	7,000.00			
Nyaribo Cattle Dip	7,000.00			
Kericho Cattle Dip	7,000.00			
Gitero Cattle Dip	7,000.00			
Gatitu cattle Dip	7,000.00			
Kihatha Cattle Dip	7,000.00			
Karia Cattle Dip	7,504.70			
Kamuyu Pry School	7,000.00			
Ndurutu Pry Sch	7,000.00			
Kiamwathi Pry Sch	7,000.00			
Githiru Pry Sch	7,000.00			
Ngangarithi Pry Sch	7,000.00			
Kamakwa Pry Sch	7,000.00			
King'ong'o Pry sch	7,000.00	King'ong'o Pry sch	8,000.00	Overfunded by 1,000.00
Eleri -Kirumia Pry Sch	7,000.00	Eleri -Kirumia Pry Sch	8,000.00	Overfunded by 1,000.00
Giachamwenge Pry Sch	7,000.00			
Nyaribo/jengu Pry Sch	7,000.00	Nyaribo/jengu Pry Sch	8,000.00	Overfunded by 1,000.00
Muruguru Pry Sch	7,000.00			
Mathari Pry Sch	7,000.00			
Kihatha Pry Sch	7,000.00			
Ihwa Pry Sch	7,000.00			
Ndurutu Pry Sch	7,000.00			
Githiru Pry Sch	7,000.00			
Gachika Pry Sch	7,000.00			

Ngangarithi Pry Sch	7,000.00			
Chorong'I Pry Sch	7,000.00			
Kaimburi Pry Sch	7,000.00			
Kirimara Pry Sch	7,000.00			
Ihigaini Pry Sch	7,000.00			
Mwenji Pry Sch	7,000.00			
Kiganjo Pry sch	7,000.00			
D.E.B Pry Sch	7,000.00			
Central Disabled Polytechnic	7,000.00			
Thunguma Pry Sch	7,000.00	Thunguma Pry Sch	8,000.00	Funded
		Kiamwathi Dispensary	8,000.00	Funded
		Kahiga Sec Sch	8,000.00	Funded
		Rware (Moi Complex) Sec Sch	8,000.00	Funded
		Marua Dispensary	8,000.00	Funded
		Marua Pri Sch	8,000.00	Funded
		Kahiga Dispensary	8,000.00	Funded
		Muringato Pri Sch	8,000.00	Funded
		Nyamachaki Pri sch	8,000.00	Funded
		King'ong'o Police Post	8,000.00	Funded
		Nyaribo Dispensary	8,000.00	Funded
		Kirichu Pri Sch	8,000.00	Funded
		Muruguru Dispensary	8,000.00	Funded
		Kiamuiru Pri Sch	8,000.00	Funded
		Gachika Sec Sch	8,000.00	Funded
		kirichu Dispensary	8,000.00	Funded
		Thunguma Police Post	8,000.00	Funded
		Unallocated	140,000.00	Not Disbursed
SUB TOTAL	518,504.70		300,000.00	
SECTOR : MARKETS				
Soko Mjinga	1,500,000.00	Open Air Market	100,000.00	Allocated not Disbursed
Central Market	1,000,000.00			
Kericho Market	500,000.00	Kericho Market	700,000.00	Overfunded by 200,000.00
SUB TOTAL	3,000,000.00		800,000.00	
SECTOR:ELECRICITY PROJECTS				
Nyaribo Electricity Project	700,000.00	Manjengo security Lights	500,000.00	Not Disbursed

Gatathini Electricity Project	500,000.00	Ithenguri Area mutoigo kariko	105,050.00	proposed to be assessed by KPLC
Muthuaini electricity project	1,000,000.00	Mt Kenya Primary Sch	105,050.00	proposed to be assessed by KPLC
Thunguma Electricity Project	800,000.00	Ihigaini Pri Sch	105,050.00	proposed to be assessed by KPLC
Gatitu Electricity Project	500,000.00	Kahiga Sec & Kahiga Dispensa	105,050.00	proposed to be assessed by KPLC
		Chania Primary	105,050.00	proposed to be assessed by KPLC
		Kanoga Primary	105,050.00	proposed to be assessed by KPLC
		Muthuaini Pri Sch	105,050.00	proposed to be assessed by KPLC
		Kingongo Police Post	105,050.00	proposed to be assessed by KPLC
		Nyaribo Primary	105,050.00	proposed to be assessed by KPLC
		Muringato Shopping Centre	105,050.00	proposed to be assessed by KPLC
SUB TOTAL	3,500,000.00		1,550,500.00	
SECTOR:OTHERS				
		Riamukurwe Home for the Age	500,000.00	Funded
		Kandara Social Hall	200,000.00	Allocated not disbursed
		Diabled Project	100,000.00	Funded
		Capacity Biilding	3,650,000.00	Funded
		Office Equipment	508,351.75	Unfunded amount 332,451.75
		Strategic 5 Yr Development Pla	400,000.00	Funded
		Dispensary Equipment	1,500,000.00	Funded
		Gitathiini Chiefs Off	100,000.00	Allocated not disbursed
		Kihatha Chiefs Off	100,000.00	Allocated not disbursed
		Mathari Chief Office	100,000.00	Allocated not disbursed
		Munungaini Chiefs Off	100,000.00	Allocated not disbursed
		Nyaribu Chief Off	100,000.00	Allocated not disbursed
		Kihuyo Chief Off	100,000.00	Allocated not disbursed
SUB TOTAL	NIL		7,458,351.75	
5% EMERGENCY FUND	2,318,300.00	Emergency Fund:		
		Kiamuiru-Wanyiri Kihoro Road	513,700.00	Funded
		Githiru Pry Sch	100,000.00	Allocated not Disbursed
		Kiambuiri Pry Sch	250,000.00	Allocated not Disbursed
		Marua Pry Sch	97,339.00	Funded
		Ihigaini Pry Sch	200,000.00	Funded

		Unallocated Emergency Fund	688,056.20	
SUB TOTAL	2,318,300.00		1,849,095.20	
SECTOR:3% MONITORING FUND	NIL	3% Monitoring Fund	1,108,457.00	Unfunded amount 697,360.00
SECTOR;3% OFFICE ADMIN	1,039,908.00	3% Office Administration	1,259,457.00	Funded
GRAND TOTAL	36,981,903.00		36,981,903.00	