



KENYA NATIONAL AUDIT OFFICE

Paper Laid

By Hon' (Dr) Naomi  
Shabman, MP (Deputy  
Leader of the Majority)  
under Order No. 05 of  
1456 Hrs on 22/10/15  
13M



**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**KEIYO SOUTH**  
**FOR THE YEAR ENDED**  
**30 JUNE 2014**



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## KENYA NATIONAL AUDIT OFFICE

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

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Keiyo South Constituency set out on pages 4 to 14 which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments and 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 8 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards of Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

### **Basis for Qualified Opinion**

#### **1. Payment of Sports Projects**

Included in other grants and transfers of Kshs.21,251,188 is Kshs.900,000 being additional grants to Metkei sports project disbursed to Project Management Committee (PMC) in 2013/2014. The project had been paid initial grant of Kshs.336,065 and Kshs.399,255 on 26 June 2010 and 17 November 2011 respectively bringing the total disbursements to the project to Kshs.1,635,320 as at 30 June 2014. According to available records, the funds were meant for rehabilitation of stadium, fencing and delivery of sports equipment. It was however, noted that despite the cumulative disbursement of Kshs.1,635,320 to the PMC, the intended supply of sports equipment valued at Kshs.1,001,573 had not been purchased as at 18 November 2014. No reason was provided for the failure to utilize the funds the intended purpose.

Consequently, the propriety of the expenditure of Kshs.1,001,573 could not be ascertained as at 30 June 2014.

#### **2. Stalled Project at Tambul Polytechnic**

A review of project implementation status for the period under review indicated that the CDF funded construction of a lecture hall at Tambul Polytechnic to a tune of Kshs.1,400,000 in the period 2011/2012. The funds were paid to Project Management Committee (PMC) in three (3) installments on 26/10/2011, 2/11/2011 and 22/5/2012 vide cheque Numbers 2601, 2611 and 2471 for Kshs.700,000, Kshs.300,000 and Kshs.400,000 respectively. However, expenditure returns and certificates of works completed were not made available for audit review. Further, physical verification conducted on 18 November 2014 revealed that works had been done upto foundation level. No satisfactory explanation was provided as to why the project had stalled. In addition, a review of the PMC bank statements as at 1 November 2014 indicated that a balance of Kshs.363,870 in the project bank account remained unutilized out of the total of Kshs.1,400,000 disbursed to the project management committee. No reason was given by the PMC for the failure to return the balance to constituency account contrary to Section 42(9) of the CDF Act, 2013. As a result, the public may not benefit from the project as earlier intended and the expenditure incurred could not be ascertained as a proper charge to public funds.

### **3. Various Project Implementation and Status**

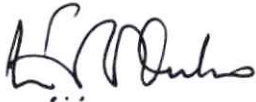
Included in other grants and transfers payments for the year under review grants totaling Kshs.1,600,000 paid to Project Management Committees(PMCs) for construction of septic tank at CDF office, renovation and fencing of building at Kabiemit Chief's office and construction of Chief's office at Epke amounting Kshs.500,000, Kshs.200,000 and Kshs.900,000 respectively. It was however, noted that certificates of works completed and procurement records were not made available for audit review.

Further, the floor and walls of the building at Epke Chief's office had visible cracks, an indication of poor workmanship by the contractor and the intended purpose of the projects may not have been realized.

Consequently, value for money may not be achieved to justify the expenditure already spent on the projects as at 30 June 2014.

#### **Qualified Opinion**

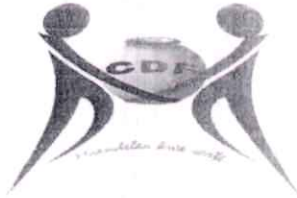
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of the Keiyo South Constituency Development Fund as at 30 June 2014, and of its financial performance for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



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**31 March 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – KEIYO SOUTH-150**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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**CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the CDF Act, 2003 now replaced 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.

Keiyo South Constituency is located in North Rift Region Elgeyo /Marakwet County electoral number 150.

**(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 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Caren Jeruto</b>
3.	District Accountant	<b>Moses Olima Tiang</b>

**(d) Fiduciary Oversight Arrangements**

List the CDFC as gazetted

- |                          |                            |
|--------------------------|----------------------------|
| 1. Dr.Philip Chumo       | Chairman                   |
| 2. Mr.Paul Sang          | Member                     |
| 3. Mr.Ndabuki Mioki      | Deputy County Commissioner |
| 4. Mrs.Agnes kiplagat    | Member                     |
| 5. Mr.Charity Biwott     | Member                     |
| 6. Mr.Harrison Kipngoswa | Member                     |
| 7. Ms. Purity Koima      | Secretary                  |

- |                         |            |
|-------------------------|------------|
| 8. Mr.Jonathan Barkutwo | Member     |
| 9. Mr.Jeremiah Kiplagat | Member     |
| 10. Mrs.Caren Jeruto    | Ex officio |

**(e) Entity Headquarters**

Keiyo South Constituency Development Fund  
P.O. Box 8253-30100  
Eldoret,  
Kenya,  
Eldoret –Ravine Highway next to Nyaru Shopping Center.

**(f) Entity Contacts**

Telephone: 0720905587  
E-mail: keiyosouthcdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

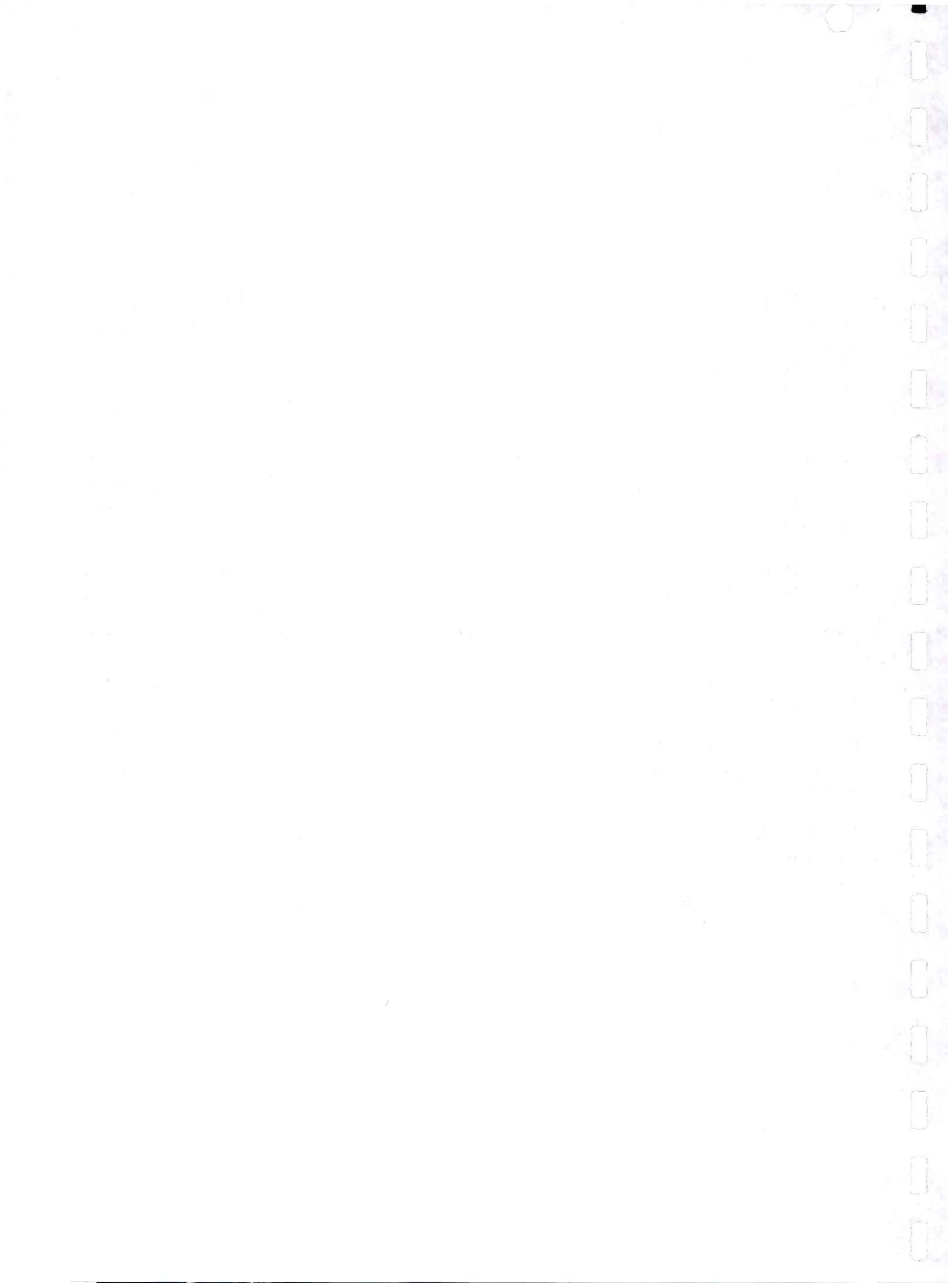
Kenya Commercial Bank –Iten Branch  
P.O BOX 456-30700  
Iten.  
A/C NO-1103235605

**(h) Independent Auditors**

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

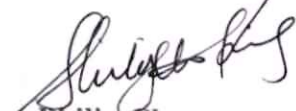
The accounting officer in charge of the Keiyo south CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the constituency; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The accounting officer in charge of the Keiyo South CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The accounting officer Manager is of the opinion that the Keiyo South CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The accounting officer in charge of the Keiyo south CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The accounting officer in charge of the Keiyo South CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the accounting officer 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 KEIYO CDF financial statements were approved and signed on 16<sup>th</sup> Dec 2014.

  
Philip Chumo  
Chairman - CDFC

  
Caren Jeruto  
Fund Account Manager

### III. STATEMENT OF RECEIPTS AND PAYMENTS

#### I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	78,106,706.50	0
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
			0
<b>TOTAL RECEIPTS</b>		78,106,706.50	0
			0
<b>PAYMENTS</b>			
			0
			0
Compensation of Employees	4	1,503,020.00	0
Use of goods and services	5	1,216,506.30	0
Committee meeting allowances	6	2,520,060.00	0
Transfers to Other Government Units	7	41,973,063.00	0
Other grants and transfers	8	21,251,188.00	0
Social Security Benefits	9	18,200.00	0
Acquisition of Assets	10		0
Other Payments	11	500,000.00	0
<b>TOTAL PAYMENTS</b>		68,982,037.30	0
<b>SURPLUS/DEFICIT</b>		9,124,669.20	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 16<sup>th</sup> Dec 2014 and signed by:



.....  
Fund Account MANAGER  
DATE,




.....  
CHAIRMAN CDFC

#### IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	8,794,669.20	0
Cash Balances (Sale of tenders, hire of grader)	13	0	0
Outstanding Imprests	14	-	0
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	0	0
Outstanding imprest	18	330,000	
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,124,669.30</b>	<b>0</b>
 <b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	0	0
Surplus/Deficit for the year ( from stm of receipt & expenditure		9,124,669.30	0
 Prior year adjustments	17	-	0
<b>NET LIABILITIES</b>		<b>9,124,669.30</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The entity financial statements were approved on 16<sup>th</sup> Dec 2014 and signed by:

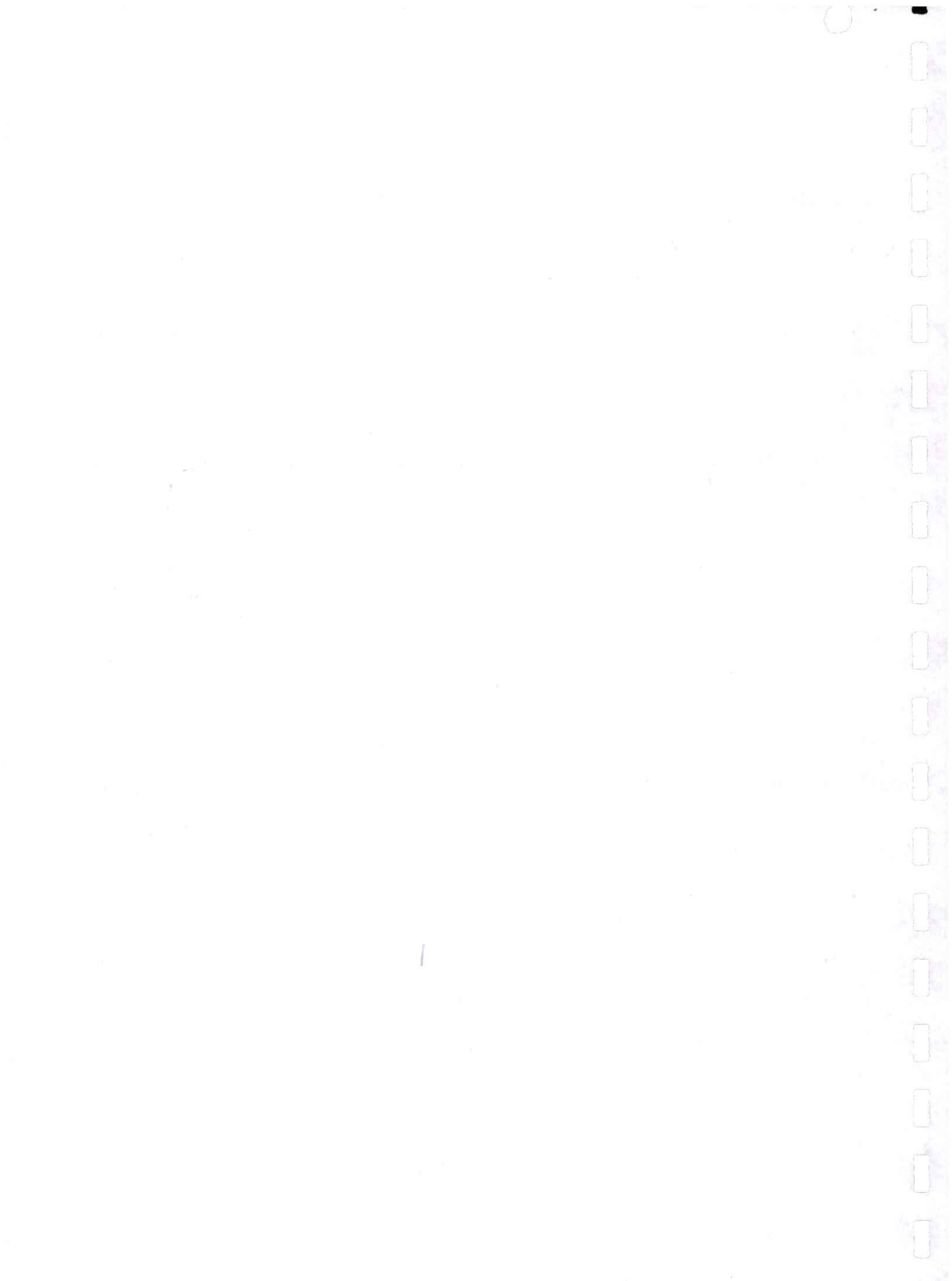
  
Caren Jeruto  
Fund Account Manager

  
Philip Chumo  
Chairman CDF  
Committee

**CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**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=d -c	f=d/c %
Compensation of Employees.	1,866,718.90		1,866,718.90	1,503,020.00	-393,098.90	0.805166755
Use of goods and services.	1,686,831.30		1,686,831.30	1,216,506.00	-470,325.30	0.721178223
Committee Members Expenses.	3,678,597.30		3,678,597.30	2,520,060.00	-1,158,537.00	0.685060092
Transfers to Other Government Units	47,804,289.00		47,804,289.00	41,973,063.00	-5,531,226.00	0.878018769
Other grants and transfers	23,070,270.00		23,070,270.00	21,251,188.00	-1,819,082	0.921150381
Social Security Benefits			0.00	18,200.00	0.00	
Acquisition of Assets			0.00	0.00	0.00	
Finance Costs, including Loan Interest			0.00	0.00	0.00	
Repayment of principal on Domestic and Foreign borrowing.			0.00	0.00	0.00	
Other Payments.			0.00	500,000.00	0.00	
<b>TOTALS</b>	<b>78,106,706.50</b>	<b>-</b>	<b>78,106,706.50</b>	<b>68,982,037.00</b>		



**CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**VI. 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 and all values are rounded to the nearest thousand (Kshs'000). 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

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

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**

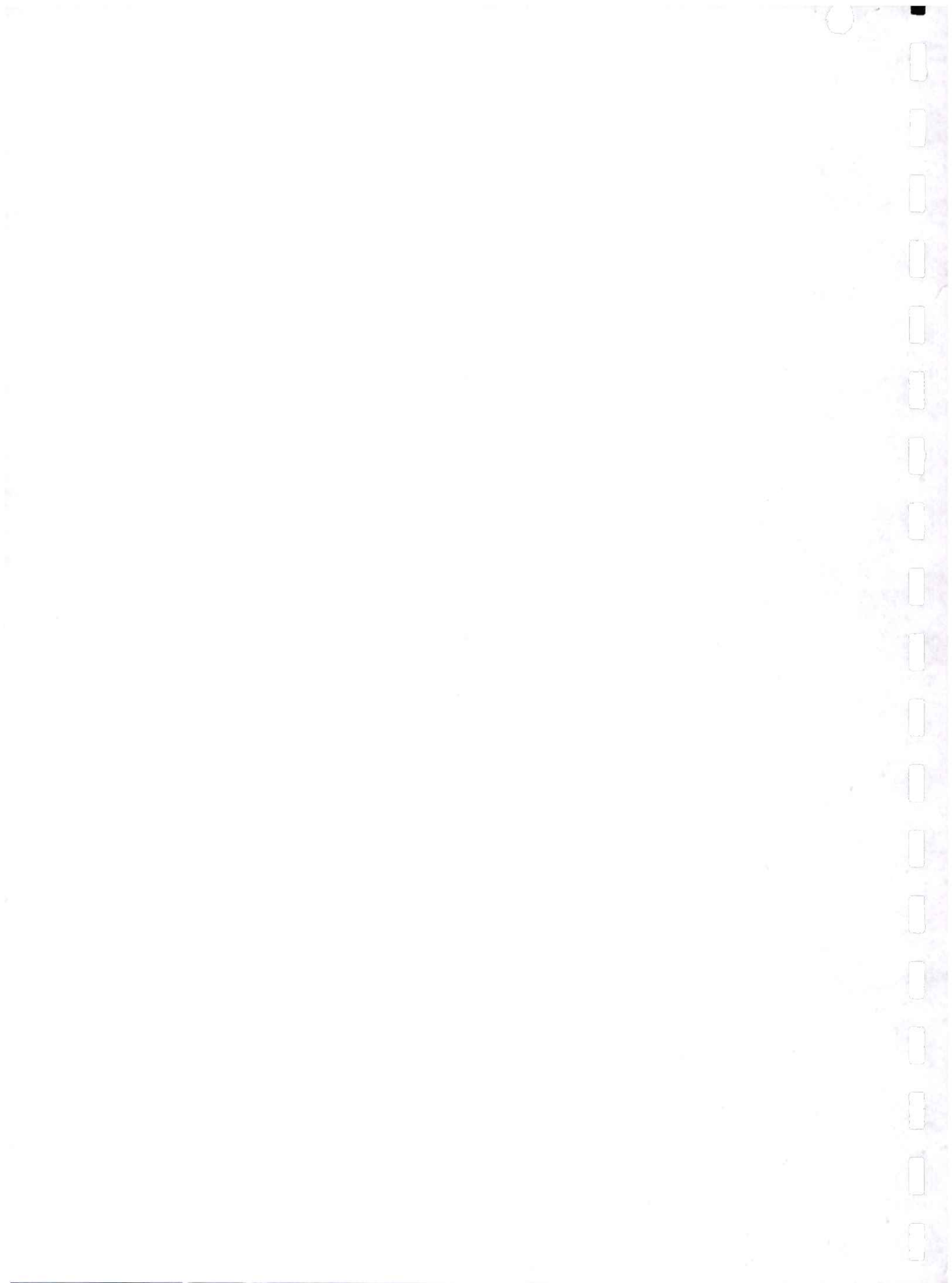
There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

GFS CODES				
1330400	<b>1</b> <b>TRANSFERS FROM CDF BOARD</b>			
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	Balance b/f		2,849,606.90	
1330407	Normal Allocation	AIE NO: 711828.	45,278,590.00	-
		AIE NO:709880	2,000,000.00	-
		AIE NO:711987	27,978,509.60	-
1330408	Conditional grants	AIE NO...	-	-
		AIE NO...	-	-
		<b>TOTAL</b>	<b>78,106,706.50</b>	<b>-</b>
2110000	<b>4</b> <b>COMPENSATION OF EMPLOYEES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2110201	Basic wages of contractual employees	1,402,766.00	-
	2710120	Gratuity	100,254.00	-
		<b>Total</b>	<b>1,503,020.00</b>	<b>-</b>
2200000	<b>5 USE OF GOODS AND SERVICES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2210100	Utilities, supplies and services	220,069.8	-
	2210200	Communication, supplies and services	28,820.00	-

	2210503	Printing, advertising and information supplies & services	120,140.00	
	2211200	Fuel ,oil & lubricants	410,283.00	
	2211300	Other operating expenses	104,716.00	
	2220100	Routine maintenance – vehicles and other transport equipment	299,432.50	
	2220200	Routine maintenance – other assets	60,398	
		<b>Total</b>	<b>1,216,506.30</b>	-
<b>2210800</b>	<b>6</b>	<b>COMMITTEE EXPENSES</b>		
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2210809	Committee allowance	2,520,060.00	0
		<b>TOTAL</b>	<b>2,520,060.00</b>	-
<b>2630200</b>	<b>7</b>	<b>TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2630204	Transfers to primary schools	23,632,003.00	
	2630205	Transfers to secondary schools	9,276,060.00	0
	2630206	Transfers to Tertiary institutions	4,350,000.00	
	2630207	Transfers to Health institutions	4,715,000.00	
		<b>TOTAL</b>	<b>41,973,063.00</b>	-
<b>2640000</b>	<b>8</b>	<b>OTHER GRANTS AND OTHER PAYMENTS</b>		
			<b>2013 - 2014</b>	<b>2012 - 2013</b>



			<b>Kshs</b>	<b>Kshs</b>
	2640101	Bursary -Secondary	1,136,102.00	0
	2640102	Bursary -Tertiary	7,740,286.00	
	2640504	water	3,978,000.00	0
	2640505	food security	600,000.00	0
	2640506	Electricity		
	2640507	Security	1,820,000.00	
	2640508	Roads	1,650,000.00	
	2640509	Sports	900,000.00	
	2640510	Environment	146,800.00	
	2640200	Emergency Projects	3,280,000.00	
		<b>Total</b>	<b>21,251,188.00</b>	<b>-</b>
<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2120101	Employer contribution to NSSF	18,200.00	0
		<b>Total</b>	<b>18,200.00</b>	<b>xx</b>
<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>			
		<b><u>Non-Financial Assets</u></b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings	0	0
	3110202	Construction of Buildings	500,000.00	0
		<b>Total</b>	<b>500,000.00</b>	<b>-</b>
	<b>12 Bank Balances (cash book bank balance)</b>			
		<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>

		<i>Kenya Commercial Bank, Iten Branch A C no. 1103235605</i>	8,794,669.20	0
		<b>Total</b>	<b>8,794,669.20</b>	<b>0</b>
	<b>16 BALANCES BROUGHT FORWARD</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		Bank accounts	0	-
		<b>Total</b>	<b>0</b>	<b>-</b>
	<b>18.4 FUNDS DUE TO PROJECTS</b>			
	<b>PROJECT TITLE</b>	<b>Amount</b>		
1	CDF OFFICE CONSTRUCTION	1,000,000.00	2012/2013	
2	KAPKITONY DISPENSARY	400,000.00	2012/2013	
3	KAPTERE PRY. SCHOOL	200,000.00	2012/2013	
4	BIWOTT MIXED DAY SEC SCHOOL	550,000.00	2012/2013	
5	LOLGARINI SEC SCHOOL	150,000.00	2012/2013	
6	KALUUBEI PRIMARY SCHOOL	200,000.00	2012/2013	
7	TEBER PRY SCHOOL	545,000.00	2012/2013	
8	CHEPKORIO PRY SCHOOL	100,000.00	2012/2013	
9	KIPSAINA INT. PRY SCHOL	500,000.00	2012/2013	
10	KAPSAMICH PRY SCHOOL	125,000.00	2012/2013	
11	KOPTEGA PRY SCHOOL	200,000.00	2012/2013	
12	KABALWAT PRY SCHOOL	200,000.00	2012/2013	
13	FLAX BOARDING PRY SCHOOL	1,280,000.00	2012/2013	
14	KAPLETINGI DISPENSARY	736,559.00	2012/2013	
15	KAMELIL WATER PJT	525,000.00	2012/2013	
16	CHEBIREI CATTLE DIP	200,000.00	2012/2013	
17	LOBOEN PRY SCHOOL	350,000.00	2012/2013	
18	KAPCHEBUTUK PRY SCHOOL	200,000.00	2012/2013	
19	POYWECH PRY SCHOOL	350,000.00	2012/2013	
20	KOGIBOR PRY SCHOOL	100,000.00	2012/2013	
21	TULWOBEI TECH TRAINING INST.	100,000.00	2012/2013	
22	TULWOBEI DISPENSARY	736,550.00	2012/2013	
23	KABIEMIT CATTLE DIP	150,000.00	2012/2013	
24	MAOI CHIEFS OFFICE	150,000.00	2012/2013	
25	CHEBIOR PRY SCHOOL	150,000.00	2012/2013	
26	KIEBOR BOARDING PRY SCHOOL	100,000.00	2012/2013	
27	KIPTULOS SEC SCHOOL	1,800,000.00	2012/2013	
28	MATUNGEN PRY SCHOOL	100,000.00	2012/2013	
29	KITANY SEC SCHOOL	400,000.00	2012/2013	
30	BIWOTT PRY SCHOOL	50,000.00	2012/2013	
31	KIPKALWA ECD SCHOOL	100,000.00	2012/2013	

32	TOROPLONGON PRY SCHOOL	300,000.00	2012/2013
33	KIPTULOS DISPENSARY	736,550.00	2012/2013
34	KAPTAGAT DISPENSARY	400,000.00	2012/2013
35	KAPTILILE WATER PROJEC T	600,000.00	2012/2013
36	KIEBOR BOARDING PRY SCHOOL	479,270.00	2012/2013
37	KAMWOSOR PRY SCHOOL	465,000.00	2012/2013
38	KITANY COMMUNITY HALL	150,000.00	2012/2013
39	KAPCHORWA PRY SCHOOL	400,000.00	2012/2013
40	KABIRIRSUS PRY SCHOOL	900,000.00	2012/2013
41	KIPTENGWER PRY SCHOOL	400,000.00	2012/2013
42	KIPSAOS PRY SCHOOL	450,000.00	2012/2013
43	KIPTENDEN PRY SCHOOL	400,000.00	2012/2013
44	TABARE DISPENSARY	736,550.00	2012/2013
45	KIPCHORWA WATER PJT	600,000.00	2012/2013
46	KIPKORO WATER PJT	300,000.00	2012/2013
47	CHEBOGE CATILE DIP	150,000.00	2012/2013
48	METKEI COMM CNTR	1,000,000.00	2012/2013
49	EPKE PRIMARY SCHOOL	400,000.00	2012/2013
50	TOROR PRY. SCHOOL	450,000.00	2012/2013
51	SURMO ECD SCHOOL	600,000.00	2012/2013
52	KIPYATOR DAY SEC. SCHOOL	700,000.00	2012/2013
53	ROKOCHO DAY SEC. SCH	700,000.00	2012/2013
54	SEGO DISPENSARY	736,550.00	2012/2013
55	KOCHOLWO PRY SCHOOL	95,000.00	2012/2013
56	MOLOL PRY SCHOOL	450,000.00	2012/2013
57	KABECHEI PRY SCHOOL	450,000.00	2012/2013
58	KIMOLOI PRY SCHOOL	545,000.00	2012/2013
59	MUNYEK PRY SCHOOL	545,000.00	2012/2013
60	SETANO DISPENSARY	800,000.00	2012/2013
61	KIMWARER SOY WATER PJT	295,000.00	2012/2013
62	KABEN WATER PJT	250,000.00	2012/2013
63	SOY SEC SCHOOL	465,000.00	2012/2013
64	KOIGEI WATER PJT	100,000.00	2012/2013
65	KABORE WATER PROJECT	250,000.00	2012/2013
66	WARD RESOURCE CENTRES	5,469,264.00	2012/2013
67	CHEPKORIO WARD ENVIRONMENT PJT	232,500.00	2012/2013
68	KAPTARAKWA WARD ENVIRONMENT PJT	232,500.00	2012/2013
69	KABIEMIT WARD ENVIRONMENT PJT	232,500.00	2012/2013
70	METKEI WARD ENVIRONMENT PJT	232,500.00	2012/2013
71	SOY SOUTH WARD ENVIRONMENT PJT	239,635.00	2012/2013
72	SOY NORTH WARD ENVIRONMENT PJT	239,635.00	2012/2013
73	EMERGENCY BURSARY,MOCKS & CONTINUOS ASSESSMENT	3,564,466.00	2012/2013
74	MONITORING & EVALUATION	5,569,527.00	2012/2013
75	ADMIN/RECURRENT EXPENDITURE	113,905.00	2012/2013
76	ADMIN/RECURRENT EXPENDITURE	1,512,810.00	2012/2013
77	kitany Community Hall	200,000.00	2011/12
78	kitany Community Hall	70,000.00	2011/12
79	METKEI COMM CNTR	200,000.00	2012/2013

80	CHIEF'S OFFICE KIBARGOI LOC	50,000.00	2012/2013
81	Metkei Market Shed	500,000.00	2012/2013
82	Nvaru Market Shed	500,000.00	2012/2013
83	SABOR PRY SCHOOL	400,000.00	2012/2013
84	MINDILILWO ECD SCHOOL	300,000.00	2012/13
85	Kowochii Pry School	450,000.00	2011/2012
86	METKEI COMM CNTR	200,000.00	2012/2013
87	Kipchorwa primary	400,000.00	2011/2012
88	Terene Pry School	400,000.00	2011/2012
89	LOBOEN PRY SCHOOL	300,000.00	2011/2012
90	TAMBUL BOARDING PRY SCHOOL	200,000.00	2012/2013
91	Kiptengwer pry school	300,000.00	2011/2012
92	MAMBAI PRY SCHOOL	100,000.00	2012/2013
93	CHEPKORIO SPORTS PJT	500,000.00	2012/2013
94	ENVIRONMENT PROJECTS	1,200,000.00	2011/2012
95	ENVIRONMENT PROJECTS	1,700,000.00	2012/2013
<b>TOTALS</b>		<b>18,400,000.00</b>	

