

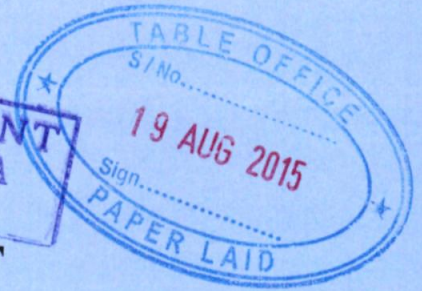
REPUBLIC OF KENYA



*Paper laid*  
*By Hon Katoo Oketio*  
*Majority Whip on*  
*Wed 19/8/2015*  
*WN*



**KENYA NATIONAL AUDIT OFFICE**



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF**  
**CONSTITUENCIES DEVELOPMENT FUND**  
**AINABKOI CONSTITUENCY**

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



# REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Ainabkoi Constituency set out on pages 4 to 14, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor-General's Responsibility**

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

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

making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 adverse audit opinion.

### **Basis for Adverse Opinion**

#### **1.0 Accuracy of Financial Statements**

The financial statements reflect under the significant accounting policy that the figures have been rounded off to the nearest thousand. However, the figures have not been rounded off to the nearest thousands and no reason has been provided for not complying with the policy.

Consequently, the validity and accuracy of the financial statements for the period ended 30 June 2014 could not be confirmed.

#### **2.0 Bursary Disbursement**

Included in other grants and transfers balance of Kshs.9,790,000 for the year ended 30 June 2014 is an amount of Kshs.5,960,000 being disbursement to various institutions in respect of bursary for needy students. However, the minutes of the CDF Bursary subcommittee were not availed for audit review contrary to CDF Board Circular/Vol.1/111 of 13 September 2010 which required that each Constituency Development Fund constitutes a bursary committee which should co-opt two members, one who must be area education officer. In addition, note 8 to the financial statements shows bursary disbursement of Kshs.5,990,000 while the records of the entity shows a figure of Kshs.5,960,000. The difference of Kshs.30,000 has not been supported or explained.

Consequently, the propriety of the bursary disbursement of Kshs.5,990,000 could not be confirmed.

### **Adverse Opinion**

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the Constituencies Development Fund - Ainabkoi Constituency as at 30 June 2014 and of its financial performance for the year then ended in

accordance with International Public Sector Accounting Standards (cash basis) and does not comply with the CDF Act, 2013.



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

**Nairobi**

**13 July 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – AINABKOI-144**

**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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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

Ainabkoi Constituency is in the Uasin-Gishu County-North Rift Region electoral number 144.

### (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>Elias Kosgei Kimaiyo</b>
3.	District Accountant	<b>David Omweno</b>

### (d) Fiduciary Oversight Arrangements

*List the CDFC as gazetted*

- |                          |                            |
|--------------------------|----------------------------|
| 1. Daniel Kipchirchir    | Chairman                   |
| 2. Enos Maiyo            | Member                     |
| 3. Onesmus kyatha        | Deputy County Commissioner |
| 4. Felix Kimutai         | Member                     |
| 5. Joan Jepkoech         | Member                     |
| 6. Joyce Jelagat         | Member                     |
| 7. Mike Mosi             | Secretary                  |
| 8. Salina Kibor          | Member                     |
| 9. Tabitha Mwangi        | Member                     |
| 10. Fund Account Manager | -ex officio                |

**(e) Entity Headquarters**

**Physical address of the constituency CDF office**

P.O. Box 9882-030100  
Kapsoya, Next to Deputy Commissioner Office,  
Eldoret, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: 0721817241  
E-mail: ainabkoicdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Cooperative Bank –Eldoret West  
Box 9882, Eldoret.  
A/C NO-01141598004000

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the AINABKOI 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 AINABKOI 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 AINABKOI 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 AINABKOI CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the AINABKOI 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 AINABKOI CDF financial statements were approved and signed on 29/3/15 2014.

  
**DANIEL KIPCHIRCHIR**  
Chairman - CDFC


  
**Elias Kimaiyo**  
Fund Account Manager

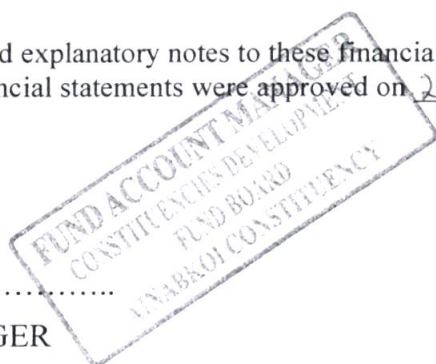


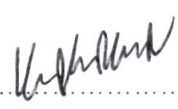
### III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	69,777,798.00	
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	xxx
<b>TOTAL RECEIPTS</b>		<b>69,777,798.00</b>	<b>69,777,798.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	248,400.00	xxx
Use of goods and services	5	330,550.00	xxx
Committee meeting allowances	6	1,261,200.00	xxx
Transfers to Other Government Units	7	13,100,000.00	xxx
Other grants and transfers	8	9,790,000.00	xxx
Social Security Benefits	9		xxx
Acquisition of Assets	10	549,400.00	xxx
Other Payments	11		xxx
<b>TOTAL PAYMENTS</b>		<b>25,279,550.00</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>44,498,248.00</b>	<b>xxx</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 29/3/15 2014 and signed by:

  
 Fund Account MANAGER  
 DATE,



  
 CHAIRMAN CDFC

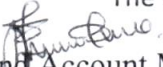
*29/3/2015*

## 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	44,268,748.00	xxx
Cash Balances (sale of tenders,hire of grader)	13	xxx	xxx
Outstanding Imprests	14	229,500.00	xxx
Cash Equivalents ( eg sale of tender doc held in bankers equie )	15	xxx	xxx
<b>TOTAL FINANCIAL ASSETS</b>		44,498,248.00	xxx
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	-	xxx
Surplus/Defict for the year ( from stm of receipt & expenditure		44,498,248.00	xxx
For year adjustments	17	-	xxx
<b>NET LIABILITIES</b>		44,498,248.00	xxx

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 29/3/15 2014 and signed by:

  
Fund Account Manager



Chairman

Date

Signature

Reports and Financial Statements

For the year ended June 30, 2014

V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees.	892,608.00	0	892,608.00	248,400.00	644,208.00	27.83
Use of goods and services.	582,000.00	0	582,000.00	330,550.00	251,450.00	56.80
Committee Members Expenses.	4,401,945.50	0	4,401,945.50	1,261,200.00	3,140,745.50	28.65
Transfers to Other Government Units	30,022,759.00	0	30,022,759.00	13,100,000.00	16,922,759.00	43.63
Other grants and transfers	29,278,485.50	0	29,278,485.50	9,790,000.00	19,488,485.50	33.44
Social Security Benefits			-	-		
Acquisition of Assets	4,600,000.00	0	4,600,000.00	549,400.00	4,050,600.00	11.94
Finance Costs, including Loan Interest			-		-	
Repayment of principal on Domestic and Foreign borrowing.			-		-	
Other Payments.			-		-	
<b>TOTALS</b>	<b>69,777,798.00</b>	<b>-</b>	<b>69,777,798.00</b>	<b>25,279,550.00</b>	<b>44,498,248.00</b>	

FUND ACCOUNT MANAGER  
CONSTITUENCIES DEVELOPMENT FUND BOARD  
ANNAKOTI CONSTITUENCY

*Signature*

*Signature*

## **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

*Handwritten signature*  
*29th March 2015*



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.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**e) Receivables and payables**

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

**f) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

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

**h) Subsequent events**

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

*W. K. Mwangi*  
29/6/2015

*Signature*







	2210500	Printing, advertising and information supplies & services	1,450.00	
	2211100	Office and general supplies and services	92,100.00	
	2211200	Fuel ,oil & lubricants	200,000.00	
	2211300	Other operating expenses	27,000.00	
	2220100	Routine maintenance – vehicles and other transport equipment	4,000.00	
		<b>Total</b>	<b>330,550.00</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>
	2210802	Other committee expenses	844,000.00	
	2210809	Committee allowance	397,500.00	xx
		<b>TOTAL</b>	<b>1,261,200.00</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	8,000,000.00	
	2630205	Transfers to secondary schools	3,700,000.00	
	2630206	Transfers to Tertiary institutions		
	2630207	Transfers to Health institutions	1,400,000.00	
		<b>TOTAL</b>	<b>13,100,000.00</b>	

*W. K. K. K.*  
*29th March 2015*



2640000	8 OTHER GRANTS AND OTHER PAYMENTS		2013 - 2014	2012 - 2013
			Kshs	Kshs
	2640101	Bursary -Secondary	5,990,000.00	
	2640504	water	2,250,000.00	
	2640505	food security	200,000.00	
	2640506	Electricity		
	2640507	Security	350,000.00	
	2640200	Emergency Projects	1,000,000.00	
		<b>Total</b>	<b>9,790,000.00</b>	
2120000	9 SOCIAL SECURITY BENEFITS			
3100000	10 ACQUISITION OF ASSETS			
		<u>Non-Financial Assets</u>	2013 - 2014	2012 - 2013
			Kshs	Kshs
	3110202	Construction of Buildings	549,400.00	
		<b>Total</b>	549,400.00	
	12 Bank Balances (cash book bank balance)			
		<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			Kshs	Kshs
		Cooperative Bank, Eldoret West Branch A/C no. 01141598004000	44,268,748.00	
		<b>Total</b>	<b>44,268,748.00</b>	


  
 29th March 2013

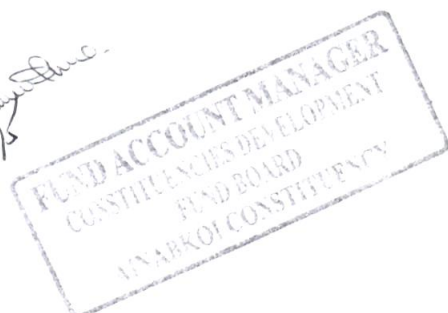

  
 CONSTITUENCIES DEVELOPMENT FUND BOARD  
 CONSTITUENCY DEVELOPMENT FUND ACCOUNT MANAGER

			<i>[Provide cash count certificates for each]</i>		
	<b>14 OUTSTANDING IMPRESTS</b>				
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
			<b>Kshs</b>	<b>Kshs</b>	<b>Ksh</b>
		<i>Elias Kimaiyo</i>	xxx		229,500.
		<b>Total</b>			229,500.0

**18. FUNDS DUE TO PROJECTS**

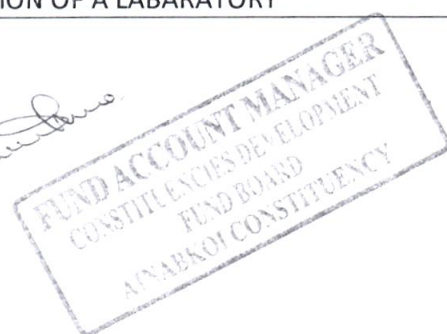
<b>PROJECT NAME</b>	<b>UNPAID</b>	<b>CURRENT PROJECT ACTIVITY</b>
Constituency Development Fund office	2,779.00	purchase of Furniture a Photocopier, and a printer
AINET WATER PROJECT	100,000.00	Purchase and laying of water pipes
CHEPNGOROR CHIEFS OFFICE	200,000.00	Fittings of doors and painting of hall
ARAP MOI PRIMARY SCHOOL	200,000.00	construction of 6 door pit latrines
SAITO SECONDARY SCHOOL	240,000.00	Purchase of 40 desks and lockers
CHEPKOILEL CENTRAL PRIMARY SCHOOL	250,000.00	PLASTERING, FITTING OF DOORS AND WINDOWS, VERANDAH PAINTING, CEILING OF TWO CLASSROOMS.
KONG'ASIS PHASE II WATER PROJECT	250,000.00	Purchase and laying of water pipes
BISHOP BIRECH TILOL SECONDARY SCHOOL	300,000.00	CONSTRUCTION OF A DORMITORY
CHEPNGOROR PRIMARY SCHOOL	350,000.00	Plastering and fittings of 2 classrooms
TENDWO SEC SCHOOL	400,000.00	ROOFING, PLASTERING, FITTING OF DOORS AND WINDOWOW,FUME CHAMBER, PIPING, AND GAS SYSTEMS
KIPKABUS BOYS SECONDARY SCHOOL	400,000.00	CONSTRUCTION OF ADMINISTRATION BLOCK
CHEPKERO WATER PROJECT	400,000.00	Purchase of WATER PIPES AND construction of storage tank
EMGWEN TRADING CENTRE ELECTRIFICATION	500,000.00	PURCHASE AND INSTALLATION OF A TRANSFOMER

*W. K. Kimani*  
*21st March 2015*



KAPKENO DISPENSARY	500,000.00	PLASTERING, FLOOR SLAB, DOORS, WINDOW PANES, CEILING AND ELECTRICAL INSTALATION
MUNYAKA PRIMARY SCHOOL	500,000.00	PLASTERING OF SIX CLASSROOMS
ROTUGA PRIMARY SCHOOL	500,000.00	CONSTRUCTION OF A CLASSROOM
TIGWO PRIMARY	500,000.00	Construction of 2 classrooms
ARANGAI PRIMARY SCHOOL	500,000.00	construction of one classroom
NAIBERI PRIMARY SCHOOL	500,000.00	BUYING OF MATERIALS AND LABOUR FOR COMPLETION OF 2 CLASSROOMS AND RE-ROOFING OF 7 CLASSROOMS AND ADMIN BLOCK.
SONGICH PRIMARY SCHOOL	500,000.00	CONSTRUCTION OF A CLASSROOM
KILUKA SEC SCHOOL	500,000.00	CONSTRUCTION OF LABORATORY
CHEPKONG'ONY C.O.C SEC SCHOOL	500,000.00	construction of a dormitory
NAIBERI SECONDARY SCHOOL	500,000.00	construction of one classroom
RURIGI SECONDARY SCHOOL	500,000.00	CONSTRUCTION OF ONE CLASSROOMS
SOLIAT SEC SCHOOL	500,000.00	construction of one classroom
ST PETERS WAUNIFOR SECONDARY SCHOOL	500,000.00	CONSTRUCTION OF A CLASSROOM
KIPKORGOT WATER PROJECT	500,000.00	CONSTRUCTION OF A STORAGE TANK AND PIPING
KAMANG'UNET WATER PROJECT	500,000.00	Purchase and laying of water pipes
CHEPTIGIT WATER PROJECT	500,000.00	Purchase and laying of water pipes
KATUIYO DISPENSARY	582,759.00	CONSTRUCTION OF A STAFF HOUSE
MONITORING AND EVALUATION	683,917.00	Projects implementation supervisions and associated costs
KAPKENO DISPENSARY	700,000.00	CONSTRUCTION OF A STAFF HOUSE
CHEPNGOROR SEC SCHOOL	800,000.00	construction of a dormitory
DRYS DISPENSARY	1,000,000.00	CONSTRUCTION OF A STAFF HOUSE
KIPKORGOT MULTIPURPOSE HALL	1,000,000.00	CONSTRUCTION OF A PUBLIC SOCIAL HALL
NDANAI PRI SCHOOL	1,000,000.00	construction of two classrooms
CHESOGOR SEC SCHOOL	1,000,000.00	CONSTRUCTION OF A DORMITORY
ARNESENS HIGH SCHOOL	1,000,000.00	CONSTRUCTION OF TWO CLASSROOMS
OLARE SECONDARY SCHOO	1,000,000.00	CONSTRUCTION OF A LABARATORY

*Handwritten signatures and dates:*  
 29/11  
 29/11



KAPNGETUNY LOSOITO WATER PROJECT	1,000,000.00	Purchase of water pipes
ILLULA AP CAMP PROJECT	1,000,000.00	CONSTRUCTION OF STAFF HOUSES
CHEPTIGIT DISPENSARY	1,200,000.00	CONSTRUCTION OF A STAFF HOUSE
Constituency Development Fund office	1,500,000.00	Plumbing works and wiring of CDF office
EMERGENCY	2,564,466.00	Emergencies in the constituency
OFFICE ADMINISTRATION AND RECURRENT	2,602,184.00	Office overheads, CDFc allowances staff costs
Purchase of Motor Vehicle	4,600,000.00	Purchase of CDF vehicle
BURSARY AND MOCKS	9,442,643.00	Fees subsidies for needy students in the constituency
	44,268,748.00	

*Kapungu  
29th March 2015*

*[Signature]*

ACCOUNT MANAGER  
CONSTITUENCY DEVELOPMENT  
FUND BOARD  
CONSTITUENCY