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*Paper Laid  
By Hon. A. Duaka, MP (hon)  
on Thurs. January 26, 2017 (p.m)  
M/M*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
KITUTU CHACHE SOUTH  
CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2015**



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**CONSTITUENCY DEVELOPMENT FUND- KITUTU CHACHE SOUTH  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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

**CONSTITUENCY DEVELOPMENT FUND – KITUTU CHACHE SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

The objective of the fund is to ensure that specific portion of the national budget is devoted to constituencies for purpose of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The *Kitutu Chache South 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 2015 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b> | <b>Name</b>           |
|------------|--------------------|-----------------------|
| 1.         | Accounting Officer | <b>Yusuf Mbuno</b>    |
| 2.         | A.I.E holder       | <b>Edwin Kimutai</b>  |
| 3.         | Accountant         | <b>Joseph Wesonga</b> |
| 4.         |                    |                       |

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Kitutu Chache South Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) KITUTU CHACHE SOUTH CDF Headquarters**

P.O. Box 2223  
Monarch Building  
Opposite D.O's Office Mosochi  
Kisii, KENYA

**(f) Kitutu Chache South CDF Contacts**

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

**(g) Kitutu Chache South CDF Bankers**

1. Co-operative Bank of Kenya  
Kisii Branch  
P.o Box 2469,  
Kisii, Kenya

**(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. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)**

In the financial year 2014/2015 Kitutu Chache South Constituency was allocated Ksh.105,737,617, the total amount was approved to be spend by the constituency, The total allocation was budgeted for several infrastructural projects these included; roads, water, education, health, security projects among others.

On appropriation the constituency utilization was above average, the constituency was able to absorb 67% of the total available fund this was an improvement from the previous year where the absorption rate was low.

The constituency was able to open major feeder roads in the constituency; because of this most roads in the constituency are in passable state.

Education, health and security projects were implemented some these projects are complete whereas others are ongoing. These projects were implemented through Project Management Committees. During the course of implementation of projects Constituencies Development Fund Committee noted that Project Management Committees require adequate training to ensure effective implementation of projects.

The major challenge faced by the Committee was slow disbursement of fund by CDF Board which meant that some projects had to be held back thereby affecting performance and effecting utilization of funds when need. This challenge was highly felt while disbursing bursary funds because these funds are more effective when disbursed when needed and not later.

It is our hope that these challenges will be handled effectively in future through proper planning on priority areas.

*Nakanya*

**CHAIRMAN CDFC**

### **III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the *Kitutu Chache South CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (2014/15) ended on June 30, 2015. 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 *CDF*; (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 *CDF*; (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 *Kitutu Chache South CDF* accepts responsibility for the *CDF'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). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Kitutu Chache South CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Kitutu Chache South CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF'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 *CDF'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 *CDF's* financial statements were approved and signed by the Accounting Officer on 25.04.2016.

  
\_\_\_\_\_  
CDFC Chairman

  
\_\_\_\_\_  
Fund Account Manager

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KITUTU CHACHE SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kitutu Chache South Constituency set out on pages 6 to 35, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows 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 6 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 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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

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*Constituencies Development Fund – Kitutu Chache South Constituency – Reports and Financial Statements for the year ended 30 June 2015*



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. Accuracy of Financial Statements**

##### **1.1 Summary Statement of Appropriation**

The summary statement of appropriation indicates the current year's final budget figures for total receipts and total payments as Kshs. 134,293,185. However, records from the National Government Constituency Development Fund Board indicate that the final approved budget for the year 2014/2015 was Kshs.105, 737,617. The accuracy of the Summary statement of appropriation could not therefore be confirmed.

##### **1.2 Cash and Bank Balances**

The statement of financial assets indicates that the bank balances as at 30 June 2015 amounted to Kshs. 42,624,257. However, a review of the funds' cash book, bank statements and other records indicates that, there were cheques totaling Kshs.1,046,697 which had not been presented for payment within six months from the date of issue. Consequently, the accuracy of the bank balance of Kshs.42,624,257 could not be confirmed.

#### **2. Unsupported Documentation for Transfers to Other Government Units and Other Grants and Transfers**

The Fund committee disbursed a total of Kshs. 79,879,268 in the form of transfers to Other Government units and Other Grants and transfers during the year under review as reflected in the statement of receipts and payments. Out of this amount, Kshs. 66,758,662 was administered through Project Management Committees (PMCs) spread throughout the constituency.

During the audit review, disbursements totaling Kshs. 24,006,500 made to various PMCs were not adequately supported with complete expenditure returns including cashbooks, bank statements, stores records, minutes, and other relevant accounting documents. Consequently, in the absence of the support documents we could not confirm the propriety of the funds disbursed to the PMCs during the year.

## 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 Constituencies Development Fund - Kitutu Chache South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.

## Other Matter

### Budgetary Performance Analysis

Kitutu Chache South CDF prepared and had its budget for the 2014/2015 approved by the National Government Constituency Development Fund Board.

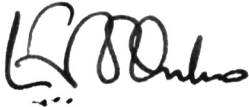
The comparison of budget and actual amounts for the year under review is as shown below:

| Description                      | Budget<br>(a)      | Actual<br>(b)     | Deviation<br>(a-b) | Level of<br>Absorption<br>(b/a) |
|----------------------------------|--------------------|-------------------|--------------------|---------------------------------|
|                                  | Kshs.              | Kshs.             | Kshs.              | %                               |
| <b>Expenditure</b>               |                    |                   |                    |                                 |
| Compensation of Employees        | 1,401,671          | 1,002,600         | 399,071            | 72%                             |
| Use of goods and services        | 2,968,690          | 4,377,865         | -1,409,175         | 147%                            |
| Committee Expenses               | 4,270,000          | 6,378,795         | -2,108,795         | 149%                            |
| Constituency Audit               | 500,000            | -                 | 500,000            |                                 |
| Projects - primary schools       | 34,537,931         | 20,800,000        | 13,737,931         | 60%                             |
| Projects - secondary schools     | 14,500,000         | 11,447,543        | 3,052,457          | 79%                             |
| Projects - tertiary institutions | 2,500,000          | 1,100,000         | 1,400,000          | 44%                             |
| Bursary - secondary schools      | 8,500,000          | 40,000            | 8,460,000          | 0%                              |
| Bursary - tertiary               | 4,050,000          | 13,080,605        | -9,030,605         | 323%                            |
| Mocks/CATs                       | 500,000            | -                 | 500,000            |                                 |
| Sports                           | 968,816            | 450,000           | 518,816            | 46%                             |
| Health                           | 11,600,000         | 9,820,000         | 1,780,000          | 85%                             |
| Agriculture                      | -                  | 500,000           | -500,000           |                                 |
| Emergency                        | 5,400,259          | 5,455,000         | -54,741            | 101%                            |
| Water Project                    | 1,840,250          | 1,800,000         | 40,250             | 98%                             |
| Roads                            | 10,000,000         | 13,536,120        | -3,536,120         | 135%                            |
| Security                         | 1,800,000          | 1,850,000         | -50,000            | 103%                            |
| Social Security Benefits         | 400,000            | 30,400            | 369,600            | 8%                              |
| <b>Total</b>                     | <b>105,737,617</b> | <b>91,668,928</b> | <b>14,068,689</b>  | <b>87%</b>                      |

The overall under spending was 13% below budget mainly attributed to late disbursement of funds to various Project Management Committees (PMCs). The compensation of employees had an under absorption of 72%. This was as a result of a plan to employ more staff during the year which was realized. The use of goods and services reported an over absorption of 147%. This was caused by the receipt of funds for 2013/2014 in the current financial year. Committee expenses had an over absorption of 149% as a result of unpaid balances from the previous year.

Expenditure to primary schools, secondary schools and tertiary institutions had an under absorption of 60%, 79% and 44% respectively. This was caused by late disbursements of funds by the CDF board. There was over absorption on roads due to funds which had not been utilized the last financial year but received in the current year.

My opinion is not qualified in respect of this matter.



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

**Nairobi**

**18 October 2016**

**CONSTITUENCY DEVELOPMENT FUND- KITUTU CHACHE SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2015****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

|  | Note | 2014-2015<br>Kshs     | 2013-2014<br>Kshs    |
|--|------|-----------------------|----------------------|
| <b>RECEIPTS</b>                          |      |                       |                      |
| Transfers from Other Government Entities | 1    | 105,737,617.00        | 73,722,278.00        |
| Proceeds from Sale of Assets             | 2    | -                     | -                    |
| Other Receipts                           | 3    | -                     | -                    |
| <b>TOTAL RECEIPTS</b>                    |      | <b>105,737,617.00</b> | <b>73,722,278.00</b> |
| <b>PAYMENTS</b>                          |      |                       |                      |
| Compensation of Employees                | 4    | 1,002,600.00          | 405,600.00           |
| Use of goods and services                | 5    | 4,377,865.00          | 1,263,520.00         |
| Committee Expenses                       | 6    | 6,378,795.00          | 553,950.00           |
| Transfers to Other Government Units      | 7    | 43,167,543.00         | 24,100,000.00        |
| Other grants and transfers               | 8    | 36,711,725.00         | 18835,240.00         |
| Social Security Benefits                 | 9    | 30,400                | 8,400                |
| Acquisition of Assets                    | 10   | -                     | -                    |
| Other Payments                           | 11   | -                     | -                    |
| <b>TOTAL PAYMENTS</b>                    |      | <b>91,668,928.00</b>  | <b>45,166,710.00</b> |
| <b>SURPLUS/(DEFICIT )</b>                |      | <b>14,068,689.00</b>  | <b>28,555,568.00</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache South CDF financial statements were approved on 25.04. 2016 and signed by:

**Chairman - CDFC****Fund Account Manager**

**CONSTITUENCY DEVELOPMENT FUND- KITUTU CHACHE SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**V. STATEMENT OF FINANCIAL ASSETS**

|                                  | Note | 2014-2015<br>Kshs    | 2013-2014<br>Kshs    |
|----------------------------------|------|----------------------|----------------------|
| <b>FINANCIAL ASSETS</b>          |      |                      |                      |
| <b>Cash and Cash Equivalents</b> |      |                      |                      |
| Bank Balances (as per cash book) | 12A  | 42,624,257.00        | 27,395,568.00        |
| Cash Balances (cash at hand)     | 12B  | -                    | -                    |
| Outstanding Imprests             | 12C  | -                    | 1,160,000.00         |
| <b>TOTAL FINANCIAL ASSETS</b>    |      | <b>42,624,257.00</b> | <b>28,555,568.00</b> |
| <b>REPRESENTED BY</b>            |      |                      |                      |
| Fund balance b/fwd               | 13   | 28,555,568.00        | -                    |
| Surplus/Deficit for the year     |      | 14,068,689.00        | 28,555,568.00        |
| Prior year adjustments           | 14   | -                    | -                    |
| <b>NET FINANCIAL POSITION</b>    |      | <b>42,624,257.00</b> | <b>28,555,568.00</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache South CDF financial statements were approved on 25.04.2016 and signed by:

  
 \_\_\_\_\_  
**Chairman - CDFC**

  
 \_\_\_\_\_  
**Fund Account Manager**

**CONSTITUENCY DEVELOPMENT FUND- KITUTU CHACHE SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

**VI. STATEMENT OF CASHFLOW**

|  |    | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |
|--|----|----------------------|----------------------|
| <b>Receipts for operating income</b>                     |    |                      |                      |
| Transfers from CDF Board                                 | 1  | 105,737,617.00       | 73,722,278.00        |
| Other Receipts   | 3  | -                    | -                    |
| <b>Payments for operating expenses</b>                   |    |                      |                      |
| Compensation of Employees                                | 4  | 1,002,600.00         | 405,600.00           |
| Use of goods and services                                | 5  | 4,377,865.00         | 1,263,519.92         |
| Committee Expenses                                       | 6  | 6,378,795.00         | 553,950.00           |
| Transfers to Other Government Units                      | 7  | 43,167,543.00        | 24,100,000.00        |
| Other grants and transfers                               | 8  | 36,711,725.00        | 18,835,240.00        |
| Social Security Benefits                                 | 9  | 30,400.00            | 8,400.00             |
| Other Payments   | 11 | -                    | -                    |
|  |    | <b>91,668,928.00</b> | <b>45,166,710.00</b> |
| <b>Adjusted for:</b>                                     |    |                      |                      |
| Adjustments during the year                              |    |                      |                      |
| <b>Net cash flow from operating activities</b>           |    | <b>14,068,689.00</b> | <b>28,555,568.00</b> |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |    |                      |                      |
| Proceeds from Sale of Assets                             | 2  | -                    | -                    |
| Acquisition of Assets                                    | 10 | -                    | -                    |
| <b>Net cash flows from Investing Activities</b>          |    | <b>-</b>             | <b>-</b>             |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |    | <b>14,068,689.00</b> | <b>28,555,568.00</b> |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | 15 | <b>28,555,568.00</b> | <b>-</b>             |
| <b>Cash and cash equivalent at END of the year</b>       | 16 | <b>42,624,257.00</b> | <b>28,555,568.00</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kitutu Chache South CDF financial statements were approved on 25<sup>th</sup> 04, 2016 and signed by:



Chairman CDFC



Fund Account Manager

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| Receipt/Expense Item                | Original Budget       | Adjustments          | Final Budget          | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|-----------------------|----------------------|-----------------------|----------------------------|-------------------------------|------------------|
|                                     | a                     | b                    | c=a+b                 | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                     |                       |                      |                       |                            |                               |                  |
| Transfers from CDF Board            | 105,737,617.00        | 28,555,568.00        | 134,293,185.00        | 91,668,928.00              | 42,624,257.00                 | 68%              |
| Proceeds from Sale of Assets        |                       |                      |                       |                            |                               |                  |
| Other Receipts                      |                       |                      |                       |                            |                               |                  |
|                                     |                       |                      |                       |                            |                               |                  |
| <b>PAYMENTS</b>                     |                       |                      |                       |                            |                               |                  |
| Compensation of Employees           | 1,401,671.00          | 248,518.00           | 1,650,189.00          | 1,002,600.00               | 647,589.00                    | 61%              |
| Use of goods and services           | 2,968,690.00          | 1,506,820.00         | 4,480,490.00          | 4,377,865.00               | 97,645.00                     | 98%              |
| Committee Expenses                  | 3,500,000.00          | 2,224,168.00         | 5,724,168.00          | 6,378,795.00               | (654,627.00)                  | 111%             |
| Transfers to Other Government Units | 63,137,931.00         | 16,482,759.00        | 79,620,690.00         | 43,167,543.00              | 36,453,147.00                 | 54%              |
| Other grants and transfers          | 34,029,325.00         | 8,077,703.00         | 42,107,028.00         | 36,711,725.00              | 5,395,303.00                  | 87%              |
| Social Security Benefits            | 200,000.00            | 15,600.00            | 215,600.00            | 30,400.00                  | 185,200.00                    | 14%              |
| Acquisition of Assets               |                       |                      | -                     | -                          | -                             |                  |
| Other Payments                      | 500,000.00            |                      | 500,000.00            | -                          | 500,000.00                    | 0%               |
| <b>TOTALS</b>                       | <b>105,737,617.00</b> | <b>28,555,568.00</b> | <b>134,293,185.00</b> | <b>91,668,928.00</b>       | <b>42,624,257.00</b>          | <b>68%</b>       |

The Kitutu Chache South CDF financial statements were approved on 25.04.2016 and signed by:

  
 \_\_\_\_\_  
 Chairman CDF

  
 \_\_\_\_\_  
 Fund Account Manager

## **VIII.SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. 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. 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 *CDF* and all values are rounded to the nearest shilling. 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 *CDF*.

### **2. Recognition of revenue and expenses**

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *CDF* 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 *CDF* 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.

### **4. 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

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**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. 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 *CDF*'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 *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**8. 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, 2015.

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

**Reports and Financial Statements  
For the year ended June 30, 2015**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description     | 2014 - 2015        | 2013 - 2014       |
|-----------------|--------------------|-------------------|
|                 | Kshs               | Kshs              |
| CDF Board       |                    |                   |
| AIE NO: A750347 | 7,300,000.00       | 29,488,911.20     |
| AIE NO:A750478  | 19,134,404.25      | 22,116,683.40     |
| AIE NO:A796586  | 14,860,642.55      | 22,116,683.40     |
| AIE NO:A766788  | 11,573,762.00      |                   |
| AIE NO:A797219  | 26,434,404.00      |                   |
| AIE NO:A796114  | 26,434,404.20      |                   |
|                 |                    |                   |
|                 |                    |                   |
| <b>TOTAL</b>    | <b>105,737,617</b> | <b>73,722,278</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | 2014 – 2015 | 2013 - 2014 |
|--|-------------|-------------|
|  | Kshs        | Kshs        |
| Receipts from sale of Buildings                            |             |             |
| Receipts from the Sale of Vehicles and Transport Equipment | -           | -           |
| Receipts from sale of office and general equipment         | -           | -           |
| Receipts from the Sale Plant Machinery and Equipment       | -           | -           |
|  |             |             |
| <b>Total</b>   | -           | -           |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

|   | <b>2014 - 2015</b> | <b>2013 - 2014</b> |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Interest Received                       | -                  | -                  |
| Rents                                   | -                  | -                  |
| Receipts from Sale of tender documents  | -                  | -                  |
| Other Receipts Not Classified Elsewhere | -                  | -                  |
| <b>Total</b>                            | <b>-</b>           | <b>-</b>           |

**4. COMPENSATION OF EMPLOYEES**

|   | <b>2014 - 2015</b>  | <b>2013 - 2014</b> |
|---|---------------------|--------------------|
|   | <b>Kshs</b>         | <b>Kshs</b>        |
| Basic wages of contractual employees              | 1,002,600.00        | 405,600.00         |
| Basic wages of casual labour                      | -                   | -                  |
| <b>Personal allowances paid as part of salary</b> |                     |                    |
| House allowance                                   | -                   | -                  |
| Transport allowance                               | -                   | -                  |
| Leave allowance                                   | -                   | -                  |
| Gratuity  | -                   | -                  |
| Other personnel payments                          | -                   | -                  |
| <b>Total</b>                                      | <b>1,002,600.00</b> | <b>405,600</b>     |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

|  | <b>2014 - 2015</b>         | <b>2013 - 2014</b>         |
|--|----------------------------|----------------------------|
|  | <b>Kshs</b>                | <b>Kshs</b>                |
| Utilities, supplies and services                             | 632,325.00                 | 172,315.00                 |
| Communication, supplies and services                         | 190,395.00                 | 59,488.00                  |
| Domestic travel and subsistence                              | 180,243.00                 | -                          |
| Printing, advertising and information supplies & services    | 170,000.00                 | 56,000.00                  |
| Rentals of produced assets                                   | -                          | -                          |
| Training expenses  | 690,000.00                 | 490,000.00                 |
| Hospitality supplies and services                            | 447,500.00                 | -                          |
| Insurance costs  | -                          | -                          |
| Specialized materials and services                           | 273,000.00                 | -                          |
| Office and general supplies and services                     | 464,994.00                 | 104,487.00                 |
| Fuel, oil and lubricants                                     | 884,750.0                  | 100,000                    |
| Other operating expenses                                     | -                          | 90,000.00                  |
| Routine maintenance – vehicles and other transport equipment | 444,658.00                 | 191,229.92                 |
| Routine maintenance – other assets                           | -                          | -                          |
| <b>Total</b>   | <b><u>4,377,865.00</u></b> | <b><u>1,263,520.00</u></b> |

**6. COMMITTEE EXPENSES**

|                          | <b>2014 - 2015</b>         | <b>2013 - 2014</b>       |
|--------------------------|----------------------------|--------------------------|
|                          | <b>Kshs</b>                | <b>Kshs</b>              |
| Committee allowances     | 3,118,000.00               | 97,950.00                |
| Other committee expenses | 3,260,750.00               | 456,000.00               |
| <b>Total</b>             | <b><u>6,378,750.00</u></b> | <b><u>553,950.00</u></b> |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| Description  | 2014 - 2015          | 2013 - 2014          |
|--|----------------------|----------------------|
|  | Kshs                 | Kshs                 |
| Transfers to National Government entities              |                      |                      |
| Transfers to primary schools (see attached list)       | 20,800,000.00        | 10,800,000.00        |
| Transfers to secondary schools (see attached list)     | 11,447,542.00        | 7,600,000.00         |
| Transfers to tertiary institutions (see attached list) | 1,100,000.00         | 1,600,000.00         |
| Transfers to health institutions (see attached list)   | 9,820,000.00         | 4,100,000.00         |
| <b>TOTAL</b>   | <b>43,167,542.00</b> | <b>24,100,000.00</b> |

**8. OTHER GRANTS AND OTHER PAYMENTS**

|   | 2014 - 2015          | 2013 - 2014          |
|---|----------------------|----------------------|
|   | Kshs                 | Kshs                 |
| Bursary – secondary schools (see attached list)     | 50,000.00            | 680,000.00           |
| Bursary – tertiary institutions (see attached list) | 13,070,605.00        | 8,810,000.00         |
| Bursary – special schools (see attached list)       | -                    | -                    |
| Mock & CAT (see attached list)                      | -                    | -                    |
| Water projects (see attached list)                  | 1,800,000.00         | -                    |
| Agriculture projects (see attached list)            | 500,000.00           | 300,000.00           |
| Electricity projects (see attached list)            | -                    | -                    |
| Security projects (see attached list)               | 1,850,000.00         | 500,000.00           |
| Roads projects (see attached list)                  | 13,536,120.00        | 4,805,240.00         |
| Sports projects (see attached list)                 | 450,000.00           | 200,000.00           |
| Environment projects (see attached list)            | -                    | -                    |
| Emergency projects (see attached list)              | 5,455,000.00         | 3,540,000.00         |
| <b>Total</b>  | <b>36,711,725.00</b> | <b>18,835,240.00</b> |

**9. SOCIAL SECURITY BENEFITS**

|                               | 2014 - 2015      | 2013 - 2014     |
|-------------------------------|------------------|-----------------|
|                               | Kshs             | Kshs            |
| Employer contribution to NSSF | 30,400.00        | 8,400.00        |
| <b>Total</b>                  | <b>30,400.00</b> | <b>8,400.00</b> |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. ACQUISITION OF ASSETS**

**Non Financial Assets**

|  | <b>2014 - 2015</b> | <b>2013 - 2014</b> |
|--|--------------------|--------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>        |
| Purchase of Buildings  | -                  | -                  |
| Construction of Buildings                                    | -                  | -                  |
| Refurbishment of Buildings                                   | -                  | -                  |
| Purchase of Vehicles and Other Transport Equipment           | -                  | -                  |
| Overhaul of Vehicles and Other Transport Equipment           | -                  | -                  |
| Purchase of Household Furniture and Institutional Equipment  | -                  | -                  |
| Purchase of Office Furniture and General Equipment           | -                  | -                  |
| Purchase of ICT Equipment, Software and Other ICT Assets     | -                  | -                  |
| Purchase of Specialised Plant, Equipment and Machinery       | -                  | -                  |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                  | -                  |
| Acquisition of Land  | -                  | -                  |
| Acquisition of Intangible Assets                             | -                  | -                  |
| <b>Total</b>   | <b>-</b>           | <b>-</b>           |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

| Specify | 2014 – 2015<br>Kshs | 2013 – 2014<br>Kshs |
|---------|---------------------|---------------------|
|         | -                   | -                   |

**12A: Bank Accounts (cash book bank balance)**

| Name of Bank, Account No. & currency                              | 2014 - 2015<br>Kshs  | 2013 - 2014<br>Kshs  |
|---|----------------------|----------------------|
| <i>Co-operative Bank, Kisii Branch A/C<br/>No.01141423185500.</i> | 42,624,257.00        | 27,395,523.00        |
| <b>Total</b>  | <b>42,624,257.00</b> | <b>27,395,523.00</b> |

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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12B: CASH IN HAND**

|                                    | 2014 – 2015<br>Kshs | 2013 - 2014<br>Kshs |
|------------------------------------|---------------------|---------------------|
| Location 1                         | -                   | -                   |
| Location 2                         | -                   | -                   |
| Location 3                         | -                   | -                   |
| Other Locations ( <i>specify</i> ) | -                   | -                   |
| <b>Total</b>                       | -                   | -                   |

*[Provide cash count certificates for each]*

**12C: OUTSTANDING IMPRESTS**

| <i>Name of Officer or Institution</i> | <i>Date Imprest<br/>Taken</i> | <i>Amount<br/>Taken</i> | <i>Amount<br/>Surrendered</i> | <i>Balance</i> |
|---------------------------------------|-------------------------------|-------------------------|-------------------------------|----------------|
|                                       |                               | <i>Kshs</i>             | <i>Kshs</i>                   | <i>Kshs</i>    |
|                                       |                               | -                       | -                             | -              |
|                                       |                               | -                       | -                             | -              |
|                                       |                               | -                       | -                             | -              |
|                                       |                               | -                       | -                             | -              |
|                                       |                               | -                       | -                             | -              |
|                                       |                               | -                       | -                             | -              |
| <b>Total</b>                          |                               | -                       | -                             | -              |



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

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

|  | <b>2014 - 2015</b> | <b>2013 – 2014</b>   |
|--|--------------------|----------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>          |
| Bank accounts  |                    |                      |
| Cash in hand   |                    | 27,395,568.00        |
| Imprest  |                    | 1,160,000.00         |
| <b>Total</b>   |                    | <b>28,555,568.00</b> |
| <i>[Provide short appropriate explanations as necessary]</i> |                    |                      |

**14. PRIOR YEAR ADJUSTMENTS**

|               | <b>2013 - 2014</b> | <b>2012 - 2013</b> |
|---------------|--------------------|--------------------|
|               | <b>Kshs</b>        | <b>Kshs</b>        |
| Bank accounts |                    |                    |
| Cash in hand  |                    |                    |
| Imprest       |                    |                    |
| <b>Total</b>  |                    |                    |

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

**Reports and Financial Statements  
For the year ended June 30, 2015**

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE**

|                             | <b>2014 – 2015</b> | <b>2013 – 2014</b> |
|-----------------------------|--------------------|--------------------|
|                             | <b>Kshs</b>        | <b>Kshs</b>        |
| Construction of buildings   |                    |                    |
| Construction of civil works |                    |                    |
| Supply of goods             |                    |                    |
| Supply of services          |                    |                    |
|                             |                    |                    |
|                             |                    |                    |

**15.2: PENDING STAFF PAYABLES**

|                           | <b>Kshs</b> | <b>Kshs</b> |
|---------------------------|-------------|-------------|
| Senior management         |             |             |
| Middle management         |             |             |
| Unionisable employees     |             |             |
| Others ( <i>specify</i> ) |             |             |
|                           |             |             |
|                           |             |             |

**15.3: OTHER PENDING PAYABLES**

|   | <b>Kshs</b> | <b>Kshs</b> |
|---|-------------|-------------|
| Amounts due to other Government entities (see attached list)        |             |             |
| Amounts due to other grants and other transfers (see attached list) |             |             |
| Others ( <i>specify</i> )   |             |             |
|   |             |             |
|   |             |             |

**NATIONAL GOVERNMENT ENTITY - (KITUTU CHACHE SOUTH)**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

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**ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER**

| <b>Asset class</b>                       | <b>Historical Cost<br/>(Kshs)<br/>2014/15</b> | <b>Historical Cost<br/>(Kshs)<br/>2013/14</b> |
|--|---|---|
| Vehicle                                  |   | <b>4,300,000.00</b>                           |
| Office equipment, furniture and fittings |   | <b>251,400.00</b>                             |
| <b>Total</b>                             |   | <b>4,551,400.00</b>                           |

**KITUTU CHACHE SOUTH PROJECTS ANALYSIS OF IPSAS  
TRANSFER TO NATIONAL GOVERNMENT ENTITIES**

| <b>TRANSFERS TO PRIMARY SCHOOLS</b> |                       |            |  |
|-------------------------------------|-----------------------|------------|--|
| St. Joseph Nyabururu Primary Sch.   | School Infrastructure | 200,000.00 |  |
| Daraja Mbili Primary School         | School Infrastructure | 200,000.00 |  |
| Getembe Primary School              | School Infrastructure | 200,000.00 |  |
| Nyambera Primary Schhol             | School Infrastructure | 200,000.00 |  |
| Kiong'ongi Primary School           | School Infrastructure | 200,000.00 |  |
| Kianyabinge Primary School          | School Infrastructure | 200,000.00 |  |
| Nyankongo Primary School            | School Infrastructure | 200,000.00 |  |
| Kiamwasi Primary School             | School Infrastructure | 200,000.00 |  |
| St.Mary's Nyabururu Primary Sch.    | School Infrastructure | 200,000.00 |  |
| Kisii Special School                | School Infrastructure | 400,000.00 |  |
| Riotoero Primary School             | School Infrastructure | 200,000.00 |  |
| St. Peter's Soko Primary Sch        | School Infrastructure | 200,000.00 |  |
| Ititi Primary School                | School Infrastructure | 200,000.00 |  |
| Mariiba Primary School              | School Infrastructure | 200,000.00 |  |
| Nyonsia Primary School              | School Infrastructure | 200,000.00 |  |
| Bogeka Primary School               | School Infrastructure | 200,000.00 |  |
| Nyaore Primary School               | School Infrastructure | 200,000.00 |  |
| Mwechobori Primary School           | School Infrastructure | 200,000.00 |  |
| Ebate Primary School                | School Infrastructure | 200,000.00 |  |
| Nyatieko Primary School             | School Infrastructure | 200,000.00 |  |
| Nyabundo Primary School             | School Infrastructure | 200,000.00 |  |
| Kanyimbo Primary School             | School Infrastructure | 200,000.00 |  |
| Kiogo Primary School                | School Infrastructure | 200,000.00 |  |
| Riangoko Primary School             | School Infrastructure | 200,000.00 |  |
| Moneke Primary School               | School Infrastructure | 200,000.00 |  |
| Gesarara Primary School             | School Infrastructure | 200,000.00 |  |
| Nyakiogiro Primary School           | School Infrastructure | 200,000.00 |  |
| Nyamorenjo Primary School           | School Infrastructure | 200,000.00 |  |
| Kiombeta Primary School             | School Infrastructure | 200,000.00 |  |
| Nyagisal Primary School             | School Infrastructure | 200,000.00 |  |
| Kanunda Primary School              | School Infrastructure | 200,000.00 |  |
| Nyanguru Primary School             | School Infrastructure | 200,000.00 |  |
| Kioge Primary School                | School Infrastructure | 200,000.00 |  |
| Keore Primary School                | School Infrastructure | 200,000.00 |  |
| Iranda Primary School               | School Infrastructure | 200,000.00 |  |

|                                  |                       |            |  |
|----------------------------------|-----------------------|------------|--|
| Nyabiyongo Primary School        | School Infrastructure | 200,000.00 |  |
| Matieko Primary School           | School Infrastructure | 200,000.00 |  |
| Nyamatuta Primary School         | School Infrastructure | 200,000.00 |  |
| Nyanchogochi Primary School      | School Infrastructure | 200,000.00 |  |
| Ong'icha Primary School          | School Infrastructure | 200,000.00 |  |
| Rwora Prjmary School             | School Infrastructure | 200,000.00 |  |
| Nyamondo Primary School          | School Infrastructure | 200,000.00 |  |
| Raganga Primary School           | School Infrastructure | 200,000.00 |  |
| Bototo Primary School            | School Infrastructure | 200,000.00 |  |
| Bokeabu Primary School           | School Infrastructure | 200,000.00 |  |
| Sakawa Primary School            | School Infrastructure | 200,000.00 |  |
| St. Joseph's Primary             | School Infrastructure | 400,000.00 |  |
| St. Patrick's Primary            | School Infrastructure | 300,000.00 |  |
| Kianyabinge Primary School       | School Infrastructure | 250,000.00 |  |
| Daraja Mbili Primary School      | School Infrastructure | 250,000.00 |  |
| Ititi Primary School             | School Infrastructure | 100,000.00 |  |
| Kianyabinge Primary School       | School Infrastructure | 300,000.00 |  |
| Jogoo Primary School             | School Infrastructure | 300,000.00 |  |
| Daraja Mbili Primary School      | School Infrastructure | 300,000.00 |  |
| St.Joseph's Primary School       | School Infrastructure | 300,000.00 |  |
| St. Peter's Soko Primary School  | School Infrastructure | 300,000.00 |  |
| Rioter Primary School            | School Infrastructure | 300,000.00 |  |
| St. Patrick's Mosoch Pri. School | School Infrastructure | 300,000.00 |  |
| Nyaore Primary School            | School Infrastructure | 300,000.00 |  |
| Nyatieko Primary School          | School Infrastructure | 300,000.00 |  |
| Iranda Primary School            | School Infrastructure | 300,000.00 |  |
| Kiongongi Primary School         | School Infrastructure | 300,000.00 |  |
| Nyatieko Primary School          | School Infrastructure | 400,000.00 |  |
| Iranda Primary School            | School Infrastructure | 400,000.00 |  |
| Kianyabinge Primary School       | School Infrastructure | 400,000.00 |  |
| Jogoo Primary School             | School Infrastructure | 400,000.00 |  |
| Nyambara Primary School          | School Infrastructure | 400,000.00 |  |
| Daraja Mbili Primary School      | School Infrastructure | 400,000.00 |  |
| Kisii Special School             | School Infrastructure | 400,000.00 |  |
| Kiongongi Primary School         | School Infrastructure | 400,000.00 |  |
| Getembe Primary School           | School Infrastructure | 400,000.00 |  |
| St. Joseph's Primary School      | School Infrastructure | 400,000.00 |  |
| Kiamwasi Primary School          | School Infrastructure | 400,000.00 |  |
| St. Peter's Soko Primary School  | School Infrastructure | 400,000.00 |  |

|                                       |                       |            |               |
|---------------------------------------|-----------------------|------------|---------------|
| Rioter Primary School                 | School Infrastructure | 400,000.00 |               |
| St. Patrick's Primary School          | School Infrastructure | 400,000.00 |               |
| Nyamondo Primary School               | School Infrastructure | 400,000.00 |               |
| Nyaore Primary School                 | School Infrastructure | 400,000.00 |               |
| Ong'icha Primary School               | School Infrastructure | 400,000.00 | 20,800,000.00 |
| <b>TRANSFERS TO SECONDARY SCHOOLS</b> |                       |            |               |
| Kiong'ongi Secondary School           | School Infrastructure | 200,000.00 |               |
| Nyamatuta Secondary School            | School Infrastructure | 200,000.00 |               |
| Nyatieko Secondary School             | School Infrastructure | 250,000.00 |               |
| Kanyimbo Secondary School             | School Infrastructure | 200,000.00 |               |
| Kiogo Secondary School                | School Infrastructure | 200,000.00 |               |
| Nyakeogiro Secondary School           | School Infrastructure | 200,000.00 |               |
| Rioter Secondary School               | School Infrastructure | 200,000.00 |               |
| Kanunda Secondary School              | School Infrastructure | 200,000.00 |               |
| Matieko Secondary Sch.                | School Infrastructure | 105,000.00 |               |
| Daraja Mbili Secondary School         | School Infrastructure | 250,000.00 |               |
| Nyatieko Secondary School             | School Infrastructure | 750,000.00 |               |
| St.Patrick's Secondary School         | School Bus            | 500,000.00 |               |
| Daraja Mbili Sec. School              | School Infrastructure | 500,000.00 |               |
| St. Catherine Iranda Secondary Sc.    | School Bus            | 500,000.00 |               |
| St. Catherine Iranda Secondary Sc.    | School Infrastructure | 500,000.00 |               |
| Getembe Secondary School              | School Bus            | 500,000.00 |               |
| Getembe Secondary School              | School Bus            | 500,000.00 |               |
| Ong'icha Secondary School             | School Infrastructure | 500,000.00 |               |
| Ong'icha Secondary School             | School Infrastructure | 500,000.00 |               |
| St. Patrick's Secondary School        | School Infrastructure | 500,000.00 |               |
| Kioge Girls Secondary School          | School Infrastructure | 500,000.00 |               |
| Nyabururu Girls High School           | School Infrastructure | 997,739.75 |               |
| Nyabururu Girls High School           | School Infrastructure | 427,602.75 |               |
| Nyabururu Girls High School           | School Infrastructure | 17,200.20  |               |
| Daraja Mbili Sec. School              | School Infrastructure | 400,000.00 |               |
| Kiongongi Secondary School            | School Infrastructure | 400,000.00 |               |
| Nyagisai Secondary School             | School Infrastructure | 400,000.00 |               |
| St.Catherine Iranda Sec               | School Infrastructure | 400,000.00 |               |
| Nyatieko Sec.School                   | School Infrastructure | 250,000.00 |               |
| Matieko Secondary School              | School Infrastructure | 400,000.00 | 11,447,542.70 |

|   |                               |            |              |
|---|-------------------------------|------------|--------------|
| <b>TRANSFERS TO TERTIARY INSTITUTIONS</b> |                               |            |              |
| Nyaore Youth Polytechnic                  | Construction of Workshop      | 300,000.00 |              |
| Raganga Youth Polytechnic                 | Construction of Workshop      | 500,000.00 |              |
| Nyaore Youth Polytechnic                  | Construction of Workshop      | 300,000.00 | 1,100,000.00 |
|   |                               |            |              |
| <b>TRANSFERS TO HEALTH INSTITUTIONS</b>   |                               |            |              |
| Getembe Health Centre                     | Construction of Health Centre | 350,000.00 |              |
| Egetii Kiabarogi Dispensary               | Construction of Health Centre | 300,000.00 |              |
| Mosocho Health Centre                     | Construction of Health Centre | 300,000.00 |              |
| Mosocho Health Centre                     | Construction of Health Centre | 300,000.00 |              |
| Egetii Kiabarogi Dispensary               | Construction of Health Centre | 300,000.00 |              |
| Matongo Dispensary                        | Construction of Health Centre | 500,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 670,000.00 |              |
| Mosocho Health Centre                     | Construction of Health Centre | 400,000.00 |              |
| Kioge Health Centre                       | Construction of Health Centre | 400,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 500,000.00 |              |
| Mosocho Health Centre                     | Construction of Health Centre | 250,000.00 |              |
| Mosocho Health Centre                     | Construction of Health Centre | 250,000.00 |              |
| Keera Dispensary                          | Construction of Health Centre | 500,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 200,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 200,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 400,000.00 |              |
| Getembe Health Centre                     | Construction of Health Centre | 300,000.00 |              |

|                       |                               |            |              |
|-----------------------|-------------------------------|------------|--------------|
| Egetii Kiabarogi      | Construction of Health Centre | 300,000.00 |              |
| Kioge Dispensary      | Construction of Health Centre | 300,000.00 |              |
| Matongo Dispensary    | Construction of Health Centre | 300,000.00 |              |
| Mosocho Health Centre | Construction of Health Centre | 200,000.00 |              |
| Nyaore Dispensary     | Construction of Health Centre | 250,000.00 |              |
| Egetii Kiabarogi      | Construction of Health Centre | 300,000.00 |              |
| Matongo Dispensary    | Construction of Health Centre | 400,000.00 |              |
| Kioge Dispensary      | Construction of Health Centre | 300,000.00 |              |
| Getembe Health Centre | Construction of Health Centre | 300,000.00 |              |
| Keera Dispensary      | Construction of Health Centre | 300,000.00 |              |
| Raganga Health Centre | Construction of Health Centre | 150,000.00 |              |
| Mosocho Health Centre | Construction of Health Centre | 300,000.00 |              |
| Raganga Health Centre | Construction of Health Centre | 300,000.00 | 9,820,000.00 |



| <b>OTHER GRANTS AND OTHER PAYMENTS</b> |         |  |            |  |
|--|---------|--|------------|--|
| <b>BURSARY</b>                         |         |  |            |  |
| Kisii University                       | Bursary |  | 20,000.00  |  |
| Kisii University-Eldoret               | Bursary |  | 470,000.00 |  |
| Kenyatta University                    | Bursary |  | 510,000.00 |  |
| JKUAT-Kisii                            | Bursary |  | 520,000.00 |  |
| Africa Nazarene University             | Bursary |  | 70,000.00  |  |
| Bugema University                      | Bursary |  | 30,000.00  |  |
| Bugema University-kisii                | Bursary |  | 10,000.00  |  |
| Chuka University                       | Bursary |  | 90,000.00  |  |
| Dedan Kimathi University               | Bursary |  | 40,000.00  |  |
| Egerton University                     | Bursary |  | 200,000.00 |  |
| Elgon-View Kisii                       | Bursary |  | 20,000.00  |  |
| Kisii University                       | Bursary |  | 20,000.00  |  |
| Mt. Kenya University                   | Bursary |  | 210,000.00 |  |
| Greatlakes University                  | Bursary |  | 10,000.00  |  |
| Jaramogi Oginga Odinga University      | Bursary |  | 250,000.00 |  |
| JKUAT                                  | Bursary |  | 340,000.00 |  |
| Karatina University                    | Bursary |  | 60,000.00  |  |
| KCA                                    | Bursary |  | 10,000.00  |  |
| Kenya University Methodist             | Bursary |  | 30,000.00  |  |
| Kenyatta University                    | Bursary |  | 530,000.00 |  |
| Kibabii University                     | Bursary |  | 100,000.00 |  |
| Chepkoilel University                  | Bursary |  | 260,000.00 |  |
| Kiriri Womens University               | Bursary |  | 10,000.00  |  |
| Kisii University                       | Bursary |  | 600,000.00 |  |
| Kisii University                       | Bursary |  | 650,000.00 |  |
| Laikipia University                    | Bursary |  | 90,000.00  |  |
| Maasai Mara University                 | Bursary |  | 130,000.00 |  |
| Machakos University                    | Bursary |  | 80,000.00  |  |
| Maseno University                      | Bursary |  | 250,000.00 |  |
| Masinde Muliro University              | Bursary |  | 160,000.00 |  |
| Maseno University                      | Bursary |  | 190,000.00 |  |
| Meru University                        | Bursary |  | 50,000.00  |  |
| Mt. Kenya University                   | Bursary |  | 360,000.00 |  |
| Multimedia University                  | Bursary |  | 30,000.00  |  |
| Presbyteria University                 | Bursary |  | 10,000.00  |  |
| Pwani University                       | Bursary |  | 10,000.00  |  |
| Rongo University                       | Bursary |  | 50,000.00  |  |
| South Eastern University               | Bursary |  | 30,000.00  |  |

|                                 |         |            |  |
|---------------------------------|---------|------------|--|
| St.Paul's University            | Bursary | 20,000.00  |  |
| Strathmore University           | Bursary | 10,000.00  |  |
| Taita University University     | Bursary | 10,000.00  |  |
| UON Kisumu Campus               | Bursary | 250,000.00 |  |
| Technical University of Mombasa | Bursary | 100,000.00 |  |
| Technical University of Kenya   | Bursary | 110,000.00 |  |
| University of Eastern Africa    | Bursary | 10,000.00  |  |
| University of Eldoret           | Bursary | 250,000.00 |  |
| University of Kabianga          | Bursary | 80,000.00  |  |
| University of Nairobi           | Bursary | 280,000.00 |  |
| USIU                            | Bursary | 10,000.00  |  |
| Zetech University               | Bursary | 10,000.00  |  |
| Maasai Mara University          | Bursary | 240,000.00 |  |
| Kendu Adventist Sch. Of Med     | Bursary | 30,000.00  |  |
| K.M.T.C-Muranga                 | Bursary | 10,000.00  |  |
| K.M.T.C-Bondo                   | Bursary | 20,000.00  |  |
| K.M.T.C-Eldoret                 | Bursary | 50,000.00  |  |
| K.M.T.C-Embu                    | Bursary | 30,000.00  |  |
| K.M.T.C-Garissa                 | Bursary | 20,000.00  |  |
| K.M.T.C-Kabarnet                | Bursary | 40,000.00  |  |
| K.M.T.C-Kakamega                | Bursary | 10,000.00  |  |
| K.M.T.C-Kapkatet                | Bursary | 10,000.00  |  |
| K.M.T.C-Karen                   | Bursary | 10,000.00  |  |
| K.M.T.C-Kisii                   | Bursary | 50,000.00  |  |
| K.M.T.C-Kitui                   | Bursary | 60,000.00  |  |
| K.M.T.C-Lake Victoria           | Bursary | 10,000.00  |  |
| K.M.T.C-Lodwar                  | Bursary | 20,000.00  |  |
| K.M.T.C-Machakos                | Bursary | 20,000.00  |  |
| K.M.T.C-Machakos                | Bursary | 20,000.00  |  |
| K.M.T.C-MBS                     | Bursary | 20,000.00  |  |
| K.M.T.C-Meru                    | Bursary | 20,000.00  |  |
| K.M.T.C-Msambweni               | Bursary | 10,000.00  |  |
| K.M.T.C-Muranga                 | Bursary | 10,000.00  |  |
| K.M.T.C-NKR                     | Bursary | 10,000.00  |  |
| Bondo T.T.C                     | Bursary | 30,000.00  |  |
| K.M.T.C-Nyamira                 | Bursary | 40,000.00  |  |
| K.M.T.C-Portreitz               | Bursary | 10,000.00  |  |
| K.M.T.C-Siaya                   | Bursary | 50,000.00  |  |
| K.M.T.C-Webuye                  | Bursary | 10,000.00  |  |
| Bam Training College            | Bursary | 10,000.00  |  |

|                                  |         |            |  |
|----------------------------------|---------|------------|--|
| Angelic Teachers College         | Bursary | 10,000.00  |  |
| Asumbi T.T.C                     | Bursary | 90,000.00  |  |
| Bondo T.T.C                      | Bursary | 30,000.00  |  |
| Doma ECD E T.C                   | Bursary | 30,000.00  |  |
| Egoji T.T.C                      | Bursary | 10,000.00  |  |
| Eregi T.T.C                      | Bursary | 10,000.00  |  |
| Garissa T.T.C                    | Bursary | 10,000.00  |  |
| Highway ECDE                     | Bursary | 90,000.00  |  |
| Homabay DICECE                   | Bursary | 10,000.00  |  |
| Homabay ECDE                     | Bursary | 10,000.00  |  |
| Joema ECDE                       | Bursary | 10,000.00  |  |
| Kagumo T.T.C                     | Bursary | 20,000.00  |  |
| Kamwenja T.T.C                   | Bursary | 10,000.00  |  |
| Kenya Technical Training College | Bursary | 20,000.00  |  |
| Kericho T.T.C                    | Bursary | 10,000.00  |  |
| Kipsigis T.T.C                   | Bursary | 10,000.00  |  |
| Kibabii Diploma T.T.C            | Bursary | 10,000.00  |  |
| Kisii T.T.C                      | Bursary | 60,000.00  |  |
| Kitui T.T.C                      | Bursary | 10,000.00  |  |
| Lanet T.T.C                      | Bursary | 10,000.00  |  |
| Mawego T.T.C                     | Bursary | 150,000.00 |  |
| Meru T.T.C                       | Bursary | 10,000.00  |  |
| Migori T.T.C                     | Bursary | 20,000.00  |  |
| Mosoriot T.T.C                   | Bursary | 20,000.00  |  |
| Nyanchwa T.T.C                   | Bursary | 10,000.00  |  |
| Shanzu T.T.C                     | Bursary | 10,000.00  |  |
| St.Alloysius Education           | Bursary | 10,000.00  |  |
| St.Aquinas Diploma T.C           | Bursary | 10,000.00  |  |
| St.Mary's T.T.C                  | Bursary | 10,000.00  |  |
| St.Marks T.T.C                   | Bursary | 20,000.00  |  |
| St.Paul's Nyabururu T.T.C        | Bursary | 70,000.00  |  |
| Tambach T.T.C                    | Bursary | 10,000.00  |  |
| Upridge ECDE T.C                 | Bursary | 20,000.00  |  |
| AMREF Virtual                    | Bursary | 10,000.00  |  |
| Brightstar Vision College        | Bursary | 10,000.00  |  |
| Continental College of Business  | Bursary | 10,000.00  |  |
| Elgon-View College               | Bursary | 40,000.00  |  |
| Elgon- View College Eld          | Bursary | 10,000.00  |  |

|   |         |            |  |
|---|---------|------------|--|
| E-smart Technical College               | Bursary | 30,000.00  |  |
| Gusii Institute of Technology           | Bursary | 370,000.00 |  |
| Institute Of Advanced Technology        | Bursary | 10,000.00  |  |
| Kabete Technical Training Inst.         | Bursary | 10,000.00  |  |
| Karen Technical Training Inst.          | Bursary | 20,000.00  |  |
| Kenya Association of Professional       | Bursary | 10,000.00  |  |
| Kenya Institute of Mass Communication   | Bursary | 10,000.00  |  |
| Kenya Institute of Mum Tr. Tech         | Bursary | 90,000.00  |  |
| KIHBT                                   | Bursary | 20,000.00  |  |
| Kenya Inst Mass Communication           | Bursary | 20,000.00  |  |
| Kenya Institute of Management           | Bursary | 60,000.00  |  |
| Kenya Institute of Criminal Justice     | Bursary | 10,000.00  |  |
| Kenya Power Training College            | Bursary | 10,000.00  |  |
| Kisii College of Accountancy            | Bursary | 130,000.00 |  |
| Kisumu Polytechnic                      | Bursary | 30,000.00  |  |
| Kitale Technical T.I                    | Bursary | 10,000.00  |  |
| Maxhill Professional Centre             | Bursary | 10,000.00  |  |
| Mombasa Aviation                        | Bursary | 10,000.00  |  |
| Nairobi Aviation College                | Bursary | 40,000.00  |  |
| Nairobi Inst.                           | Bursary | 10,000.00  |  |
| Nakuru College of Health                | Bursary | 10,000.00  |  |
| Nyanchwa Adventist College              | Bursary | 20,000.00  |  |
| Nyaore Youth Polytechnic                | Bursary | 40,000.00  |  |
| Philips Business Training               | Bursary | 10,000.00  |  |
| Rehema Mission                          | Bursary | 10,000.00  |  |
| Rift Valley Institute of Sci.Technology | Bursary | 10,000.00  |  |
| St. Annes College                       | Bursary | 160,000.00 |  |
| St. Francis Tech. Training Inst         | Bursary | 10,000.00  |  |
| Thika Tech. Training Inst               | Bursary | 10,000.00  |  |
| Vision Inst of Professional             | Bursary | 10,000.00  |  |
| Vitality Inst of Education              | Bursary | 10,000.00  |  |
| JKUAT                                   | Bursary | 10,000.00  |  |
| North Coast T.C                         | Bursary | 10,000.00  |  |
| Tabaka Mission                          | Bursary | 10,000.00  |  |
| Beauty Tower School                     | Bursary | 10,000.00  |  |
| Homabay DICECE                          | Bursary | 10,000.00  |  |
| Co-opative University                   | Bursary | 20,000.00  |  |
| Nairobi K.M.T.C                         | Bursary | 60,000.00  |  |

|                                   |         |            |  |
|-----------------------------------|---------|------------|--|
| K.M.T.C Nakuru                    | Bursary | 10,000.00  |  |
| Nairobi Tech. Training            | Bursary | 20,000.00  |  |
| Egerton University                | Bursary | 200,000.00 |  |
| JKUAT                             | Bursary | 20,000.00  |  |
| Strathmore University             | Bursary | 30,000.00  |  |
| University of Nairobi             | Bursary | 10,000.00  |  |
| Egerton University                | Bursary | 290,000.00 |  |
| Jaramogi Oginga Odinga University | Bursary | 270,000.00 |  |
| University of Eldoret             | Bursary | 230,000.00 |  |
| Asumbi T.T.C                      | Bursary | 150,000.00 |  |
| Lampstand Academy                 | Bursary | 10,000.00  |  |
| Michaela Girls Sec. School        | Bursary | 10,000.00  |  |
| Lampstand Academy                 | Bursary | 10,000.00  |  |
| Michaela Girls Sec. School        | Bursary | 10,000.00  |  |
| Kibabii University                | Bursary | 100,605.00 |  |
| Bugema University                 | Bursary | 10,000.00  |  |
| Egerton University                | Bursary | 20,000.00  |  |
| Jaramogi Oginga Odinga            | Bursary | 10,000.00  |  |
| JKUAT                             | Bursary | 60,000.00  |  |
| K.C.A                             | Bursary | 20,000.00  |  |
| Kenya Methodist                   | Bursary | 10,000.00  |  |
| Kenyatta University               | Bursary | 50,000.00  |  |
| Kibabii University                | Bursary | 20,000.00  |  |
| Kisii University                  | Bursary | 100,000.00 |  |
| Maasai Mara University            | Bursary | 20,000.00  |  |
| Maseno University                 | Bursary | 10,000.00  |  |
| Masinde Muliro                    | Bursary | 10,000.00  |  |
| Moi University                    | Bursary | 40,000.00  |  |
| Mt.Kenya University               | Bursary | 30,000.00  |  |
| Multimedia University             | Bursary | 20,000.00  |  |
| Pwani University                  | Bursary | 10,000.00  |  |
| Technical University              | Bursary | 10,000.00  |  |
| Technical University-Mombasa      | Bursary | 30,000.00  |  |
| University of Eldoret             | Bursary | 20,000.00  |  |
| University of Nairobi             | Bursary | 10,000.00  |  |
| Zetech University                 | Bursary | 20,000.00  |  |
| Kendu Adventist College           | Bursary | 10,000.00  |  |
| K.M.T.C Bondo                     | Bursary | 10,000.00  |  |
| K.M.T.C-Nyamira                   | Bursary | 20,000.00  |  |

|                               |                                 |            |               |
|-------------------------------|---------------------------------|------------|---------------|
| K.M.T.C-Port Reitz            | Bursary                         | 10,000.00  |               |
| K.M.T.C-Siaya                 | Bursary                         | 20,000.00  |               |
| Ram Training College          | Bursary                         | 20,000.00  |               |
| Angelic Teachers College      | Bursary                         | 10,000.00  |               |
| Kisii DiCECE                  | Bursary                         | 20,000.00  |               |
| Nyabururu T.T.C               | Bursary                         | 10,000.00  |               |
| Eldoret Polytechnic           | Bursary                         | 10,000.00  |               |
| Gusii Institute of Technology | Bursary                         | 70,000.00  |               |
| Bukura Agricultural College   | Bursary                         | 10,000.00  |               |
| KIHBT                         | Bursary                         | 10,000.00  |               |
| Kenya Institute of Mass Comm  | Bursary                         | 10,000.00  |               |
| Kenya Institute of Survey     | Bursary                         | 10,000.00  |               |
| Kenya College of Accountancy  | Bursary                         | 10,000.00  |               |
| KIHBT                         | Bursary                         | 10,000.00  |               |
| Migori Institute of Science   | Bursary                         | 10,000.00  |               |
| Nairobi Aviation College      | Bursary                         | 10,000.00  |               |
| Nyaore Youth Polytechnic      | Bursary                         | 20,000.00  |               |
| Riuru College                 | Bursary                         | 10,000.00  |               |
| St. Annes College             | Bursary                         | 30,000.00  |               |
| St. Benedict College          | Bursary                         | 20,000.00  |               |
| St. Kizito Vocational         | Bursary                         | 10,000.00  |               |
| Kenya Institute of Management | Bursary                         | 10,000.00  |               |
| Catholic University           | Bursary                         | 10,000.00  |               |
| Rehema Training Institute     | Bursary                         | 10,000.00  |               |
| Ministry of Lands and Housing | Bursary                         | 10,000.00  |               |
| K.M.T.C-Meru                  | Bursary                         | 10,000.00  |               |
| AMREF                         | Bursary                         | 10,000.00  |               |
| Tambach T.T.C                 | Bursary                         | 10,000.00  | 13,120,605.00 |
|                               |                                 |            |               |
| <b>AGRICULTURE</b>            |                                 |            |               |
| Rwora Tea Buying Centre       | Completion of Tea Buying Centre | 100,000.00 |               |
| Getwanyansi Tea Buying Cente  | Completion of Tea Buying Centre | 100,000.00 |               |
| Kegutu Tea Buying Centre      | Completion of Tea Buying Centre | 200,000.00 |               |
| Iranda Tea Buying Centre      | Completion of Tea Buying Centre | 100,000.00 | 500,000.00    |

|                          |                                 |            |              |
|--------------------------|---------------------------------|------------|--------------|
| <b>EMERGENCY</b>         |                                 |            |              |
| Nyatieko-Keera Road      | Grading and Gravelling          | 500,000.00 |              |
| Getwanyansi Tea Buying C | Completion of Tea Buying Centre | 165,000.00 |              |
| Mosocho Market           | Construction of Market Stalls   | 300,000.00 |              |
| Mosocho Market           | Construction of Market Stalls   | 300,000.00 |              |
| Nyakoe PolicePost        | Construction of Police Post     | 250,000.00 |              |
| Mosocho Market           | Construction of Market Stalls   | 300,000.00 |              |
| Moi University           | Bursary                         | 400,000.00 |              |
| Nyatieko-Keera Road      | Grading and Gravelling          | 300,000.00 |              |
| Sakawa Primary School    | Reroofing of Classrooms         | 300,000.00 |              |
| Nyatieko-Keera Road      | Grading and Gravelling          | 300,000.00 |              |
| Jogoo-Iteresi Road       | Grading and Gravelling          | 240,000.00 |              |
| Jogoo-Iteresi Road       | Grading and Gravelling          | 350,000.00 |              |
| Jogoo-Iteresi Road       | Grading and Gravelling          | 300,000.00 |              |
| Sakawa Primary School    | Reroofing of Classrooms         | 300,000.00 |              |
| Nyatieko-Keera Road      | Grading and Gravelling          | 300,000.00 |              |
| Nyatieko-Keera Road      | Grading and Gravelling          | 400,000.00 |              |
| Jogoo-Iteresi Road       | Grading and Gravelling          | 450,000.00 | 5,455,000.00 |
|                          |                                 |            |              |
| <b>WATER</b>             |                                 |            |              |
| Riotero Water Project    | Purchase of pump and piping     | 200,000.00 |              |
| Nyanchwa Water Project   | Renovation of tank              | 500,000.00 |              |
| Riotero Water Project    | Purchase of pump and piping     | 100,000.00 |              |
| Nyakobaria Water Project | Completion of tank and piping   | 500,000.00 |              |
| Nyakobaria Water Project | Completion of tank and piping   | 500,000.00 | 1,800,000.00 |

| <b>ROADS</b>                               |                        |            |               |
|--|------------------------|------------|---------------|
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 421,000.00 |               |
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 600,000.00 |               |
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 600,000.00 |               |
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 920,120.00 |               |
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 150,000.00 |               |
| Getare-Jogoo-Iteresi-Nyakiogiro-iranda Rds | Grading and gravelling | 321,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 600,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 500,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 500,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 500,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 500,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 550,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 973,200.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 367,500.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 936,500.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 400,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 400,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 674,800.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 250,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 196,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 300,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 300,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 178,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 200,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 450,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 150,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 178,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 410,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 410,000.00 |               |
| Jogoo-Iteresi Road                         | Grading and gravelling | 600,000.00 | 13,536,120.00 |



|                                     |                             |                             |                             |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>PROVINCIAL ADMN AND SECURITY</b> |                             |                             |                             |
| Botori A.P Line                     | Construction of A.P Line    | 50,000.00                   |                             |
| Botori A.P Line                     | Construction of A.P Line    | 400,000.00                  |                             |
| Nyakoe Police Post                  | Construction of Police post | 300,000.00                  |                             |
| Ruga A.P Line                       | Construction of A.P Line    | 250,000.00                  |                             |
| Nyakoe Police Post                  | Construction of Police post | 200,000.00                  |                             |
| Nyakoe Police Post                  | Construction of Police post | 400,000.00                  |                             |
| Ruga A.P Line                       | Construction of A.P Line    | 250,000.00                  | 1,850,000.00                |
|                                     |                             |                             |                             |
| <b>SPORTS ACTIVITIES</b>            | Sports activities           | 450,000.00                  | 450,000.00                  |
|                                     |                             |                             |                             |
|                                     |                             | <b><u>79,879,267.70</u></b> | <b><u>79,879,267.70</u></b> |