

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 1 to 45, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined 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 35 of the Public Audit Act, 2015. 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Keiyo South Constituency as at 30 June, 2019, 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 National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracy of Financial Statements

The statement of receipts and payments reflects an amount of Kshs.8,229,177 (2017/2018 Kshs.6,656,297) under use of goods and services as detailed under Note 5 to the financial statements. However, this amount varies with the recomputed amount of Kshs.7,518,177 resulting to unreconciled difference of Kshs.711,000. Similarly, the prior year total of Kshs.6,656,297 varies with the recomputed total of Kshs.6,167,197, resulting to unexplained difference of Kshs.489,100.

Under the circumstances, the accuracy of the financial statements could not be confirmed.

2.0 Unsupported Project Management Committee Account Balances

Note 15.4 to the financial statements submitted for audit reflects project management committee account balances of Kshs.60,301,046 as detailed on Annex 4. However, the cash books and bank reconciliation statements were not produced for audit review.

Consequently, the accuracy, completeness and existence of the project management committee bank balance of Kshs.60,301,046 as at 30 June, 2019 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Keiyo South Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1.0 Budget Control and Performance

During the year under review, the fund had an approved budget of Kshs.183,888,455 against actual receipts of Kshs.128,932,580 resulting to under-realization of Kshs.54,955,876 or 30%. Out of expenditure budget of Kshs.183,888,455, the Fund spent Kshs.117,531,195 resulting to under expenditure of Kshs.66,357,261 or 36%.

The failure to utilize the funds has been attributed to delay in disbursements from the NGCDF Board. Consequently, the residents of Keiyo South Constituency were denied the benefits that would have accrued from the projects.

2.0 Unresolved Prior Year Audit Matters

The audit issues raised in the previous audit report remained unresolved as at 30 June 2019, contrary to Section 68(2)(l) of the Public Finance Management Act, 2012.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Completion of a Laboratory and Two Classrooms at Kipyator Simit Secondary School

The statement of receipts and payments for the year ended 30 June, 2019 reflects transfers to other government units of Kshs.59,455,166 which includes transfers to secondary schools of Kshs.29,495,124 as detailed in Note 6 to the financial statements. Out of this, an amount of Kshs.5,495,124 was disbursed to Kipyator Simit Secondary school for construction of two classrooms and a modern laboratory. During the year under review, Kshs.6,295,124 was disbursed to the school towards construction of two classrooms and completion of the laboratory.

A physical verification conducted in January, 2020 revealed that the laboratory project was at lintel level while the two classrooms were at painting level. Delay in completion of the projects has been attributed to heavy rainfall, rough terrain and poor road network.

Consequently, the objective of the project has not been achieved and the citizens of Keiyo South have not received value for money for the expenditure.

2. Project Implementation Status Report

Analysis of the projects implementation status report made available for the year under review shows that the National Government Constituencies Development Fund – Keiyo South Constituency had an approved budget of Kshs.183,973,455 which includes Kshs.125,312,660 meant for implementation of 129 development projects. Out of this, Kshs.73,279,436 was disbursed for implementation of 103 development projects whose status has been summarized below and detailed on the attached **Appendix 1**.

Status	No. of projects	Amount Disbursed (Kshs.)
Completed	67	39,875,542
In progress	32	31,481,324
Not started	4	1,922,570
Total		73,279,436

3. Project Verification Report

Physical verification on a sample of the projects was conducted in the month of January, 2020 and unsatisfactory project implementation issues noted are detailed in **Appendix 2**.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the National Government Constituencies Development Fund - Keiyo South Constituency policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management’s use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Government Constituencies Development Fund - Keiyo South Constituency ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the National Government Constituencies Development Fund - Keiyo South Constituency to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 December, 2021

Appendices

Appendix 1

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Sabor Primary School	Construction of Toilets	200,000	200,000	Complete	In use
2017/2018	Chop Primary School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Chepsamo Primary School	Construction of Toilets	250,000	250,000	Complete	In use
2017/2018	Chemurgui Primary School	Construction of Toilets	400,000	400,000	Complete	In use
2017/2018	Enego Primary School	Construction of Toilets	150,000	150,000	Complete	In use
2017/2018	Teber St.Benedict Primary School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Kapkut Primary School	Construction of Toilets	250,000	250,000	Complete	In use
2017/2018	Kapsoo Primary School	Construction of Toilets	450,000	450,000	Complete	In use
2017/2018	Kaptilol Sec School	Construction of Toilets	400,000	400,000	Complete	In use
2017/2018	Biwott Day Sec School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Kocholwo School	Construction of Toilets	600,000	600,000	Complete	In use
2017/2018	Flax Youth Polytechnic	Construction of staff houses	500,000	500,000	Complete	In use
2017/2018	Keiyo Subcounty Headquarters Office	Completion of Toilets	150,000	150,000	Complete	In use
2017/2018	Kass Marathon	Payment of participation fee for athletes	100,000	100,000	Completed in marathon	Activity done

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implement ation Status	Remarks
2017/2018	Menone Primary School	Completion of one classroom	250,000	250,000	Complete	In use
2017/2018	Enego Primary School	Construction of one classroom	637,931	637,931	Complete	In use
2017/2018	Kapsowek Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Tambul Primary School)	Completion of dormitory	1,500,000	1,500,000	Complete	In use
2017/2018	Mosorto Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Kamwago Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Chepsigot Primary School	Completion of admin block	545,000	545,000	Complete	In use
2017/2018	Matungen Primary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Teber Primary School	Completion of one classroom	200,000	200,000	Complete	In use
2017/2018	Ngobisi Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kapkossom Primary	Construction of two classrooms	1,682,111	1,682,111	Complete	In use
2017/2018	Sitotwo Primary School	Completion of dormitory	2,000,000	2,000,000	Complete	In use
2017/2018	Sesia Primary School	Completion of one classroom funded by PTA	200,000	200,000	Complete	In use
2017/2018	Poywech Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Kaptubei Primary School	Completion of Dining Hall	545,000	545,000	Complete	In use
2017/2018	Kiptenden Primary School	Completion of on classroom	200,000	200,000	Complete	In use
2017/2018	Sabor Primary School	Rehabilitation of classrooms	900,000	900,000	Complete	In use

Financial Year	Project Name	Project Activity	Amount allocated	Amount Disbursed	Implementation Status	Remarks
			Kshs.	Kshs.		
2017/2018	Kamosong Primary School	Completion of dormitory	1,000,000	1,000,000	Complete	In use
2017/2018	Muskut Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Cheboge Primary School	Completion of one classroom	200,000	200,000	Complete	In use
2017/2018	Kapkosom Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Molol Primary School	Rehabilitation of 2 classrooms (replacement of roof)	250,000	250,000	Complete	In use
2017/2018	Kewane Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kipchiloi Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kapsoo Primary School	Renovation of classrooms	1,000,000	1,000,000	Complete	In use
2017/2018	Kitany Primary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kimwogo Sec School	Purchase of 30 lockers and chairs	150,000	150,000	Complete	In use
2017/2018	Kapchebelel Secondary School	Completion of one classroom. (Plastering, glazing, wiring and painting work.)	300,000	300,000	Complete	In use
2017/2018	Kapchebelel Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kipkabus Downs Secondary School	Purchase of 30 lockers and chairs	150,000	150,000	Complete	In use
2017/2018	Tugumoi Mixed Day Secondary School	Completion of a classroom. (Ceiling, wiring and painting work.)	200,000	200,000	Complete	In use

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Kocholwo Secondary School	Completion of dormitory (Roofing, door and windows fixing, plastering, glazing,	1,100,000	1,100,000	Complete	In use
2017/2018	Tugumoi Mixed Day Secondary School	Construction of two classrooms	1,400,000	1,400,000	Complete	In use
2017/2018	Kapchorwa Secondary School	Construction of two classrooms	1,500,000	1,500,000	Complete	In use
2017/2018	Lolgarini Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Chepsamo Secondary School	Construction of three classrooms	2,100,000	2,100,000	Complete	In use
2017/2018	Ketigoi Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kaptiol Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kapletingi Secondary School	Construction of two classrooms	1,400,000	1,400,000	Complete	In use
2017/2018	Kapkitony Chiefs Office	Purchase of office furniture	200,000	200,000	Complete	In use
2017/2018	Kapkwoni Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Complete	In use
2018/2019	Kapsergong Primary School	construction of one classroom to completion	1,100,000	1,100,000	Complete	In use
2018/2019	Walbei Primary School	Completion of Administration Block (ceiling works, wiring, painting and general finishes)	400,000	400,000	Complete	In use
2018/2019	Kocholwo Secondary School	Completion of Dormitory Plastering, door & windows, ceiling works, wiring, painting and finishes	2,000,000	2,000,000	Complete	Awaiting handing over

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2018/2019	Kimwarer Secondary School	Completion one classroom (ceiling works and wiring)	400,000	400,000	Complete	May-19
2018/2019	Lelboinet Chief's Office	Completion of chief's office block (ceiling works, painting and general finishes)	300,000	300,000	Complete	In use
2016/2017	Emis Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Chepsigot Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Kipchiloi Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Kamosong Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Ngobisi Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2017/2018	Keiyo South environment projects (5000 litre) PVC tanks	Purchase of PVC tanks of 5000lit	1,500,000	1,500,000	Completed	In use
2018/2019	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	5,857,959	-	Fully utilized	
2017/2018	Koptega Primary (reallocations)	Construction of multipurpose hall	1,500,000	1,500,000	Not started	At procurement
2016/2017	St.Gregory Secondary School	Purchase of tree seedlings and planting	43,100	43,100	Not started	At procurement
2016/2017	Epke Primary School	Purchase of tree seedlings and planting	43,100	43,100	Not started	At procurement
2014/2015	Kapalwat Dispensary	Purchase of access road (funds reallocated to	300,000		Not started	Awaiting funds

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
		Kapalwat primary)				
2017/2018	Kitany Community	Wiring, electrification, fencing & construction of gate	300,000		Not started	Awaiting funds
2017/2018	Nyaru Resource Centre	Construction of toilet & fencing	500,000		Not started	Awaiting funds
2018/2019	Sports	Supporting of sports activities in schools and youths by holding sports tournaments and athletics Championships in the ward and at Subcounty. purchase of sports equipment, uniforms and trophies	2,180,818	336,370	Not started	Yet to receive funds
2018/2019	Chepsirei Primary School	Construction of one classroom to completion	1,100,000		Not started	Yet to receive funds
2018/2019	Ngobisi Primary School	Construction of two classrooms to completion.	2,800,000		Not started	Yet to receive funds
2018/2019	Chebulbul Primary School	Construction of 4. doors pit latrines	400,000		Not started	Yet to receive funds
2018/2019	Kapkenda Primary School	Construction of Bio digester Toilet	1,200,000		Not started	Yet to receive funds
2018/2019	Chepsamo Primary School	Construction of 4.doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kiptulos Primary School	Construction of 4.doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kipchiloi Primary School	Construction of two classrooms.	2,200,000		Not started	Yet to receive funds

Financial Year	Project Name	Project Activity	Amount allocated	Amount Disbursed	Implementation Status	Remarks
			Kshs.	Kshs.		
2018/2019	Chepkorio Primary School	Construction of four doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kiptengwer Primary School	Construction of two classrooms to completion.	2,500,000		Not started	Yet to receive funds
2018/2019	Kaptere Primary School	Construction and wiring of administration block.	2,500,000		Not started	Yet to receive funds
2018/2019	Kaptubei Primary School	Construction of girls dormitory.	3,500,000		Not started	Yet to receive funds
2018/2019	Poywech Primary School	Construction of two classrooms.	2,000,000		Not started	Yet to receive funds
2018/2019	Kapkitony Primary School	Construction of a dormitory.	2,000,000		Not started	Yet to receive funds
2018/2019	Kaptilol Day Secondary School	Construction of one classrooms to completion.	1,300,000		Not started	Yet to receive funds
2018/2019	Biwott Mixed Day Secondary School	Construction of two classrooms.	2,300,000		Not started	Yet to receive funds
2018/2019	St. Patricks' Mixed Day Sec School	Construction of two classrooms to completion.	2,400,000		Not started	Yet to receive funds
2018/2019	Kimwogo Secondary School	Construction of science laboratory	2,000,000		Not started	Yet to receive funds
2018/2019	Kimwarer Secondary School	purchase of 52 seater school bus	7,000,000		Not started	Yet to receive funds
2018/2019	Chepsirie TTI	Rehabilitation of two hostels (painting replacement of windows doors,)	2,600,000		Not started	Yet to receive funds
2018/2019	Chemoibon Chief's Office	Wiring of Chief's Office	100,000		Not started	Yet to receive funds
2018/2019	Marichor Chief's Office	Construction of chiefs office, equipping and toilet	1,900,000		Not started	Yet to receive funds
2017/2018	Ketigoi Sec School	Completion of science laboratory	250,000	250,000	Ongoing	Plastering in progress.

Financial Year	Project Name	Project Activity	Amount allocated	Amount Disbursed	Implementation Status	Remarks
			Kshs.	Kshs.		
2016/2017	Matungen Primary School	Purchase of tree seedlings and planting	43,100	43,100	Ongoing	
2016/2017	Chepsamo Secondary School	Purchase of tree seedlings and planting	43,100	43,100	Ongoing	At procurement
2017/2018	Kipkalwa ECD	Reallocated to Matungen Primary School	50,000		Ongoing	At procurement
2017/2018	Kaptarkok Primary School	Construction of one classroom	700,000	700,000	Ongoing	At plastering stage
2017/2018	Kipkabus Downs Primary School	Completion of one classroom	200,000	200,000	Ongoing	At painting stage
2017/2018	Setano Primary School	Completion of one classroom	150,000	150,000	Ongoing	At painting stage
2017/2018	Munyek Primary School	Construction of one classroom	800,000	800,000	Ongoing	At painting stage
2017/2018	Koimur Primary School	Completion of one classroom	200,000	200,000	Ongoing	At plastering stage
2017/2018	Kombatich Primary School	Completion of one classroom	200,000	200,000	Ongoing	At finishes
2017/2018	Mencheiwa Primary School	Completion of one classroom funded by PTA	300,000	300,000	Ongoing	At finishes
2017/2018	Chemwabal Primary School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At plastering stage
2017/2018	Kipsaina inter Primary	Completion of dormitory	600,000	600,000	Ongoing	At roofing stage
2017/2018	Kamwago Primary School	Rehabilitation of 7 classrooms.	800,000	800,000	Ongoing	Work in progress
2015/2016	Kipyator Sec School	Completion laboratory walling and roofing	800,000	800,000	Ongoing	At procurement
2017/2018	Kaptilol Day Secondary School	Construction of bookstore	600,000	600,000	Ongoing	At walling
2017/2018	Ketigoi Secondary School	Completion of laboratory (roofing windows fixing, plastering,	500,000	500,000	Ongoing	At plastering stage

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
		plumbing, Lab table gas system, painting and branding)				
2017/2018	Kombatch Secondary School	Construction of two classrooms	1,500,000	1,500,000	Ongoing	At roofing stage
2017/2018	Turesia Secondary School	Construction of one classroom Kshs.800,000 and purchase of 40 lockers & chairs Kshs.200,000	1,000,000	1,000,000	Ongoing	At plastering stage
2017/2018	Teber Secondary School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At roofing stage
2017/2018	Simotwo High School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At painting stage
2017/2018	Tumeiyo Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At procurement stage.
2017/2018	Rokocho Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2017/2018	Cheptebo Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2017/2018	Kiptengwer asst chiefs Office	Construction of Assistance Chief's office	1,000,000	1,000,000	Ongoing	At procurement stage.
2017/2018	Epke Asst Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2018/2019	St. Joseph Sec School Kipsaina	Construction of Toilets	600,000	600,000	Ongoing	
2018/2019	Environment	Purchase of 30 5000 litre PVC water tanks schools Chepkorio Primary School, Kamwago Primary School, Mosorto Primary School, Chebirei Sec School, Kapchebelel	2,180,818		Ongoing	June-19

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
		Primary School, Ketigoi Primary School, Kibonge Primary School, Kimwogo Primary School, Loboan Primary School, Lolgarini Primary School, Samabul Primary School, Tinone Primary School, Tulwobei Primary School, Biwott Secondary School, Kapchebelel sec school Kaptilol Primary School, Mokwo secondary school St. Mary's boys' kitany boys'school Biwott mixed day sec school Kapsiekwa Primary School Kewane Primary School Simit Primary School. Enego Primary School Kibigor Primary School Kocholwo Primary School Koimur Primary School Munyek Primary School school Teber mixed day sec school Kipsaos sec. School				

Financial Year	Project Name	Project Activity	Amount allocated	Amount Disbursed	Implementation Status	Remarks
			Kshs.	Kshs.		
2018/2019	Kipsanai Primary School	Rehabilitation of nine classrooms.	1,500,000	1,500,000	Ongoing	
2018/2019	Toror Primary School	Completion one classroom of (walling, roofing, Plastering, painting and finishes)	1,300,000	1,300,000	Ongoing	At procurement stage
2018/2019	Kipsaina Integrated Primary School	Completion Dormitory (Plastering, door & windows ceiling works, wiring, painting and finishes)	1,000,000	1,000,000	Ongoing	At procurement stage
2018/2019	Kipyator Simit Secondary School	completion two classrooms (walling, roofing, Plastering, painting and finishes)	1,595,124	1,595,124	Ongoing	At procurement stage
2018/2019	Changach Barak Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	4,500,000	4,500,000	Ongoing	At procurement stage
2018/2019	Kipyator Simit Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	3,900,000	3,900,000	Ongoing	At roofing stage
			125,312,660	73,279,436		

Appendix 2

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
1	Kapkwoni Chiefs Office	Construction of Chiefs Office	2017/2018	1,100,000	Complete and in use
2	Tugumoi mixed Day Secondary School	Construction of two classrooms	2017/2018	1,400,000	Complete and in use
3	Kapsergong Primary School	Construction of one classroom to completion	2018/2019	1,100,000	Complete and in use. Cracks visible on walls
4	Enego Primary School	Construction of a classroom	2016/2017	636,000	Complete and in use
5	Teber Primary School	Completion of classroom (Plastering, glazing, wiring and painting work.)	2017/2018	200,000	Complete and in use
6	Teber Secondary School	Construction of 1 classroom to completion	2017/2018	1,000,000	Complete and in use
7	Kocholwo Secondary School	Completion of Dormitory Plastering, door & windows, ceiling works, wiring, painting and finishes	2018/2019	2,000,000	Complete and in use
		Completion of dormitory (Roofing, door and windows fixing, plastering, glazing)	2017/2018	1,100,000	Complete and in use
8	Molol Primary School	Rehabilitation of 2 classrooms (replacement of roof)	2017/2018	250,000	Complete and in use
9	Kapkosom Primary School	Completion of classroom (Roofing, door and windows fixing, plastering, glazing, wiring and painting work)	2017/2018	300,000	Complete and in use

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
		Construction of two classrooms	2017/2018	1,682,111	Complete and in use
10	Munyek Primary School	Construction of one classroom	2017/2018	800,000	Complete and in use
11	Kimwarer Secondary School	Completion one classroom (ceiling works and wiring)	2018/2019	400,000	Complete and in use
12	Turesia Secondary School	Construction of one classroom Kshs.800,000 and purchase of 40 lockers & chairs Kshs.200,000	2017/2018	1,000,000	Complete and in use
13	Sesia Primary School	Completion of classroom (Purchase of Door and windows fixing, glazing, wiring and painting work.)	2017/2018	200,000	Complete and in use
14	Kapsoo Primary School	Rehabilitation of 8 classrooms	2017/2018	1,000,000	Complete and in use
15	Rokocho Chiefs Office	Construction of Chief's Office	2017/2018	1,100,000	At painting stage
16	Cheptebo Chiefs Office	Construction of Chief's Office	2017/2018	1,100,000	At painting stage
17	Kaptubei Primary School	Completion of dining hall Painting work and purchase of improved jikos	2017/2018	545,000	Complete and in use
18	Walbei Primary School	Completion of Administration Block (ceiling works, wiring, painting and general finishes)	2018/2019	400,000	Complete and in use
19	Chepsigot Primary School	Completion of administration block (Flooring, Wiring, Glazing and painting work.)	2017/2018	545,000	Complete and in use
		Purchase of tree seedlings and planting	2016/2017	43,100	Trees planted

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
20	Kewane Primary School	Construction of one classroom	2017/2018	800,000	Complete and in use
21	Changach Barak Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	2018/2019	4,500,000	At slab level
22	Kipyator Simit Secondary School	Completion two classrooms (walling, roofing, Plastering, painting and finishes)	2018/2019	1,595,124	At painting stage. Major cracks on the floor and along the wall joining the two classrooms
		Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	2018/2019	3,900,000	At lintel level
23	Ketigoi Secondary School	Completion of laboratory (roofing windows fixing, plastering, plumbing, Lab table gas system, painting and branding)	2017/2018	500,000	Laboratory fittings and plumbing fixing in progress
		Construction of one classroom	2017/2018	700,000	Complete and in use
24	Tambul Primary School	Completion of Boys Dormitory. (Doors and windows fixing, plastering, glazing, wiring and painting work and ablution block.)	2017/2018	1,500,000	Complete and in use
25	Keiyo South Subcounty Head Quarters	Ablution block with 3 units	2017/2018	150,000	Complete and in use
26	St. Joseph Secondary School	Ablution block with 18 Units	2018/2019	600,000	In complete
27	Chepsamo Primary School	Ablution block with 2 units	2017/2018	250,000	Complete and in use

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
28	Flax Youth Polytechnic	3 units of Staff houses constructed using iron sheets	2017/2018	500,000	Complete and in use
29	Lelboinet Chief's Office	Completion of chief's office block (ceiling works, painting and general finishes)	2018/2019	300,000	Complete and in use
				33,196,335	