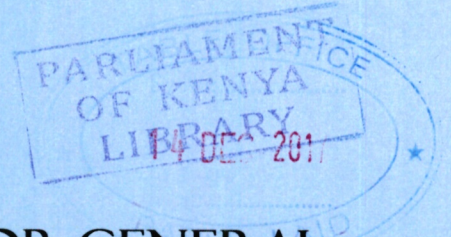


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

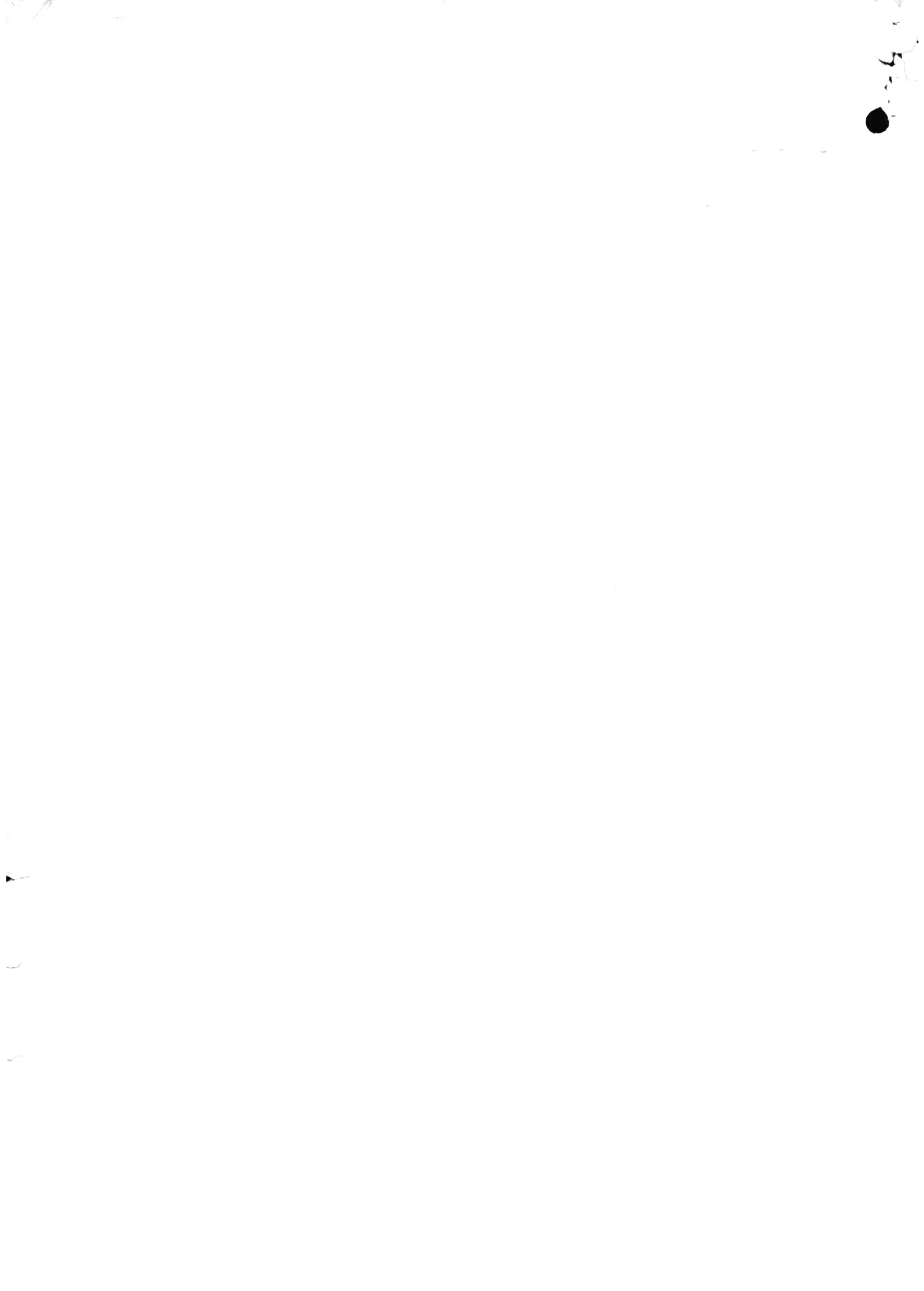
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
POKOT SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**

*Paper Laid on  
the Table of  
the House by  
the Leader of  
the Majority Party  
on Thursday  
14<sup>th</sup> December 2017  
during the  
Special Morning  
Sitting.*





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
POKOT SOUTH CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – POKOT SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

The *Pokot South Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 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>Festus Kipomet</b>
3.	Accountant	<b>Stephen Kokeno</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) POKOT SOUTH NG-NG-CDF Headquarters**

P.O. Box 681-30600, KAPENGURIA  
Chepareria Divisional HQs Building  
Pokot South Constituency  
Kapenguria - Lodwar Road  
Nairobi, KENYA



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**(f) POKOT SOUTH NG-CDF**

Telephone: (254) 729,205,889  
E-mail: cdfpokotsouth@cdf.go.ke  
Website: www.cdf.go.ke

**(g) POKOT SOUTH NG-CDF Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Equity Bank Kapenguria  
A/c no: 1070261730873  
P.O BOX 75104  
KAPENGURIA

**(h) Independent Auditors**

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 CHAIRPERSON POKOT SOUTH CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

The total allocation for Pokot South NG-CDF in the FY 2015/16 was kshs 126,910,276.00. The balance brought forward from the FY 2014/15 was kshs 7,357,653.50 which translates to a total of kshs 134,267,929.50 as the available funds during the year. Pokot South NG-CDF also noted and reversed stale cheques at the end of the year totalling to kshs 1,252,000.00

During the year under review, Pokot South NG-CDF was able to spent kshs 72,164,937.00 as per the year budget. This represents 54% of the available funds during the year. This is interpreted as half of the projects have been funded at the end of the year.

Pokot south NG-CDF has noted the following:

- Half of the NG-CDF projects were not funded at the end of the year due to delayed disbursements from the Board
- Project funding is done faster upon receiving funds from the NG-CDF Board
- Inadequate funding of projects which results to incomplete projects

Pokot South NG-CDF has implementation challenges which include;

- Delayed funding by NG-CDF Board
- Delays and laxity from Project Management Committee to implement NG-CDF projects
- Duplication of activities by the county Government
- Slow cash flow from the NG-CDF Board
- Misunderstanding between project management committee or members of the community or school sponsors on implementing NG-CDF projects

Pokot South NG-CDF recommends timely cash flows to avoid delays. Funding to be done in two tranches to allow NG-CDFCs carry out their activities without interruptions by slow Board disbursements of funds.

The Pokot South NG-CDF looks forward to cooperate with West Pokot County government in working on an integrated plan to avoid duplication of activities.

The Pokot South NG-CDF is committed to complete all NG-CDF projects started, and intends to fully use public participatory approach for smooth implementation of NG-CDF projects.

Sign



**CHAIRMAN NG-CDFC**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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

The Accounting Officer in charge of the Pokot South NG-CDF is responsible for the preparation and presentation of the Pokot South *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the Pokot South *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2016. 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 Pokot South NG-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 Pokot South *NG-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 Pokot South NG-CDF accepts responsibility for the Pokot South *NG-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 Pokot South *NG-CDF's* financial statements give a true and fair view of the state of Pokot South *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the Pokot South *NG-CDF's* financial position as at that date. The Accounting Officer in charge of the Pokot South NG-CDF further confirms the completeness of the accounting records maintained for the Pokot South *NG-CDF*, which have been relied upon in the preparation of the Pokot South *NG-CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Pokot South NG-CDF confirms that the Pokot South NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Pokot South NG-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 Pokot South *NG-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 Pokot South *NG-CDF's* financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2016.

**Julius Siwareng**

  
Chairperson - NG-CDFC

**Kipomet Festus**

  
Fund Account Manager





# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Pokot South Constituency set out on pages 5 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flow and 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.

#### **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 47 of the Public Audit Act, 2015.

#### **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 48 of the Public Audit Act, 2015 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. 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

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies  
Development Fund – Pokot South Constituency for the year ended 30 June 2016*

material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

## **Basis for Qualified Opinion**

### **1.0. Cash and Cash Equivalents**

The statement of assets and liabilities reflects bank balance of Kshs.61,854,992.50 as at 30 June 2016. However, audit review of the bank reconciliation statement for the month of June 2016 revealed unrepresented cheques amounting to Kshs.746,380 out of which, cheques amounting to Kshs.177,352 related to the period December 2015 and earlier and which, although stale as at 30 June 2016, and had not been reversed in the cash book. Consequently, the accuracy and validity of the cash and cash equivalents balance of Kshs.61,854,992.50 as at 30 June 2016 cannot be confirmed.

### **2.0. Use of Goods and Services**

#### **2.1 Irregular Cash Purchases**

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,675,075 for the year ended 30 June 2016 which includes various cash purchases in respect of goods and services totalling Kshs.1,299,903 that ranged between Kshs.29,500 and Kshs.162,246 contrary to the first schedule of the Public Procurement and Disposal Regulations, 2006 which sets low value cash purchase limit of Kshs.5,000 per item for entities in Class 'C' under which CDFC fall as detailed below:

<b>No</b>	<b>Type of Expenditure</b>	<b>Total (Kshs.)</b>
1.	Repair of motor vehicles	532,280
2.	Routine Maintenance	283,773
3.	Utilities supplies and services	404,820
4.	Purchase of calling cards	79,030
	<b>Total</b>	<b>1,299,903</b>

Although the management has explained that the goods procured were urgently needed for use and that cash purchases would be avoided in future, no evidence has been provided to prove that the said goods and services, whose purchase was spread between September 2015 and June 2016 were urgently required. Consequently, the management breached the law and as a result, the propriety of the cash purchases expenditure of Kshs.1,299,903 could not be confirmed.

### 3.0 Transfers to Other Government Units

#### 3.1 Transfers to Secondary Schools

Included in transfers to other government units balance of Kshs.11,650,000 as disclosed under Note 6 to the financial statements are transfers to secondary schools amounting to Kshs.8,050,000 paid to five (5) secondary schools for various projects as shown below:

Payee	Description	Amount (Kshs.)
Kalotwari Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	700,000
Kapchikar Mixed Day Secondary School	Painting 2 classrooms	250,000
St. Augustine Chepkobegh Secondary School	Purchase of School bus, 51 seater bus	2,000,000
Ortum Mixed Day Secondary School	Plastering, Painting, Doors and windows of 4 classrooms	600,000
St. Elizabeth Girls Secondary School - Morpus	Part funding of school bus with BOG and PTA	4,500,000
<b>Total</b>		<b>8,050,000</b>

However, the expenditure returns and project status reports in respect of these projects were not availed for audit review. Consequently, the propriety of the transfers to secondary schools balance Kshs.8,050,000 cannot be confirmed.

### 3.2 Transfers to Health Institutions

#### 3.2.1 Purchase of Land

Included also in transfers to other government units balance of Kshs.11,650,000 as disclosed in Note 6 to the financial statements are transfers to two (2) health institutions amounting to Kshs.1,000,000 for purchase of land. An amount of Kshs.600,000 was transferred to Chepkorniswo dispensary and Kshs.400,000 to Sebit dispensary for purchase of one-acre pieces of land respectively. However, land search certificates and land title deeds, tender evaluation and award minutes were not availed for audit review. Although the management has provided sale agreements and explained that land in most parts of West Pokot has not been surveyed and title deeds issued, there has been no indication of the measures being taken to have the land surveyed and titles issued.

### 3.2.2 Renovation of Chepkalit Dispensary

Further, included in transfers to other government units balance of Kshs.11,650,000 as disclosed in Note 6 to the financial statements is an amount of Kshs.600,000 transferred to Chepkalit dispensary for plastering, painting, fixing doors and windows of a three roomed staff house. Although the project was completed and put to use, physical verification revealed that there were visible cracks on the veranda, an indication of poor workmanship.

Consequently, the residents of Pokot South Constituency may not obtain value-for-money in respect of Kshs.1,600,000 transferred to the health institutions.

## 4.0 Other Grants and Transfers

### 4.1 Lack of Bursary Sub-committee

The other grants and other transfers balance of Kshs.50,818,000 includes bursaries totalling Kshs.22,868,000 as disclosed in Note 7 to the financial statements. However, the disbursement of the bursaries was approved by the Constituency Development Fund Committee and did not incorporate two other members one of whom must be the area education officer or a representative of the Ministry of Education as required by the Constituency Development Fund Board Circular reference CDF Board Circular VOL1/111 dated 13 September 2010. Although the management has indicated that the area education officer was co-opted during 2016/2017, no evidence has been provided to confirm the co-option and further, no reason has been provided for not adhering to the guidelines issued by the CDF Board which came to effect in 2010.

Consequently, the management was in breach of the law and as a result, the propriety of the bursary disbursement of Kshs.22,868,000 cannot be confirmed.

### 4.2 Unsupported Expenditure on Water Projects

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.50,818,000. Included in this amount is Kshs.12,700,000 transferred to ten (10) water projects as detailed below:

Payee	Description	Amount (Kshs.)
Cheptorow Water Pan	Construction of new water pan	3,500,000
Sesoi Water Pan	Construction of new water pan	3,500,000
Kitony Sub-Service Dam	Construction of sub service dam	400,000
Embotorokwo Water Project	Preservation of water intake and piping	500,000
Riton Water Project	Preservation of water intake	300,000
Kaweta Water Pan	Construction of new water pan	3,500,000
Tarakit Water Project	Water piping	250,000
Norayon Water Project	Water piping	200,000
Sosoitis Water Project	Preservation of water intake	250,000

Cheptumot Water Project	Preservation of water intake	300,000
<b>Total</b>		<b>12,700,000</b>

However, there was no documentary evidence that the water projects were implemented through requisite consultation with the relevant government ministry/department to determine the costs of the project as required by the law. In addition, the project files did not have expenditure returns and reports indicating the procurement process and certificates of completion. Consequently, the management breached the law and as a result, the propriety of Kshs.12,700,000 transferred to water projects could not be confirmed.

Further, audit verification of Sesoi Water Pan in July 2017 revealed that although the construction of the water pan was complete, it was not holding any water due to soil erosion of the water banks and formation of multiple gullies. Although the management has explained that the erosion will be controlled through planting of grass, no indication has been provided as to when this will be done and the estimated costs thereof.

Consequently, constituents of Pokot South Constituency did not receive value for the Kshs.3,500,000 expenditure incurred on Sesoi Water Pan.

#### 4.3 Roads Projects

Included in other grants and transfers amount of Kshs.50,818,000 as disclosed in Note 7 to the financial statements is an amount of Kshs.10,900,000 transferred to fifteen (15) road projects as detailed below:

S/No	Payee	Description	Amount (Kshs.)
1	Tapoyo - Cherot Road	Light grading works- 5Km road	1,300,000
2	Muruny Road	Light grading works- 5Km road	1,000,000
3	Chepkelat Road	Construction of 2 timber bridges and bush clearing and manual reshaping of 2km road	1,200,000
4	Kasopit Road	Light grading works- 6Km road	1,000,000
5	Tukumwok - Rotokech Road	Bush clearing and manual reshaping of 3km road	300,000
6	Priokwo Junction - Cheptiyis Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000
7	Chepkaitit Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	800,000
8	Kamusareria Road	Bush clearing and manual reshaping of 2km road	300,000
9	Ksai Road	Light grading works -6KM road	1,000,000
10	Tumwonoi Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000
11	Kakata - Sakarai Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	1,000,000
12	Kona - Lyon Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km	700,000

		road	
13	Tomoi Road	Light grading works- 6Km road	700,000
14	Kochiy - Mistin Road	Bush clearing and manual reshaping of 2km road	300,000
15	Pusilem Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000
	<b>TOTAL</b>		<b>10,900,000</b>

However, there was no evidence that the road projects were implemented after requisite consultations with the relevant government ministries/departments in determining the costs and supervision mechanisms for the project. In addition, the project files did not contain expenditure returns and reports providing procurement process, project supervision and certificates of completion. Consequently, it has not been possible to confirm that the residents of Pokot South Constituency received full value for the Kshs.10,900,000 expenditure incurred on the road projects.

## **5.0 Prior-year Adjustment**

The statement of assets and liabilities as at 30 June 2016 reflects prior-year adjustments of Kshs.1,252,000 whose supporting documents were not however availed for audit verification. Consequently, the accuracy and validity of the prior year adjustment of Kshs.1,252,000 as at 30 June 2016 could not be ascertained.

## **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Pokot South Constituency as at 30 June 2016, 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 National Government Constituencies Development Fund Act, 2015.

## **Other Matter**

### **6.0 Budgetary Control and Performance**

#### **6.1 Budget Performance**

National Government Constituencies Development Fund - Pokot South Constituency had an approved budget of Kshs.134,267,930 for the year under review but incurred actual expenditure of Kshs.72,164,937 or 54% of the approved budget thus resulting to under-expenditure of Kshs.62,102,993 or 46% of the approved budget as detailed below:

Item	Approved Budget (Kshs.)	Expenditure (Kshs.)	Under Absorption (Kshs.)	Under Absorption %
Compensation of Employees	3,431,035	2,021,862	1,409,173	41
Use of goods and services	9,410,116	7,675,075	1,735,041	18
Transfers to Other Government Units	49,294,293	11,650,000	37,644,293	76
Other grants and transfers	71,441,329	50,818,000	20,623,329	29
Acquisition of Assets	191,157	-	191,157	100
Other Payments(Audit)	500,000	-	500,000	100
<b>TOTAL</b>	<b>134,267,930</b>	<b>72,164,937</b>	<b>62,102,993</b>	<b>46</b>

Failure to utilize all the funds as budgeted indicates that programs or activities were not implemented as planned and therefore the Fund did not achieve the objective of improving delivery of goods and services to the people of Pokot South Constituency.

## 6.2 Projects Implementation Status

During the financial year under review, the National Government Constituencies Development Fund - Pokot South Constituency allocated Kshs.120,926,778.80 to be spent on one hundred and sixty two (162) projects out of which an amount of Kshs.63,039,157 was disbursed to thirty nine (39) projects whose total budget was Kshs.71,193,643.90 while one hundred and twenty three (123) projects with total budget of Kshs.49,733,134.80 were not funded during the year as detailed in the attached Appendix Marked I:

Thus, one hundred and twenty three (123) projects with total budget of Kshs.49,733,134.80 were not funded during the year although the Fund had idle cash in bank amounting to Kshs.61,854,992.50 as at 30 June 2016. As at that closing date, thirty two (32) projects with total funding of Kshs.52,248,000 were completed while seven (7) projects with funding of Kshs.10,791,157 were at various levels of completion ranging between 22% and 79% with works ongoing.

Consequently, the residents of Pokot South Constituency did not get value-for-money in respect of the projects that were not funded.

## 6.3 Project Verification

During the year under review, twenty (20) projects costing Kshs.24,800,000 were inspected during the month of June 2017 and the following summarized observations made:

- i. Sixteen (16) projects costing Kshs.16,400,000 were complete and in use.

- ii. Sesoi Water Pan constructed at a cost of Kshs.3,500,000 was not holding any water as the banks had been eroded. In addition, fencing was poorly done and some parts had already worn out.
- iii. Kaweta Water Pan implemented at a cost of Kshs.3,500,000 was complete although fencing was poorly done as a section had already fallen down.
- iv. A section of Chepkaitit Road repaired at a cost of Kshs.800,000 had been cut off by erosion rendering the road impassable for vehicles.
- v. Completion of staff house at Chepkalit Dispensary was completed at a cost of Kshs.600,000. However, a large crack was observed on the veranda and there was no indication of the measures being taken to have the crack repaired.

The observations made in respect of each of the twenty projects are shown in the attached appendix marked II. Consequently, the residents of Pokot South Constituency did not obtain value for the funds spent on projects that were poorly implemented.



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

**Nairobi**

**10 November 2017**



## Appendix I – Project Implementation Status

No	Project Name	Project Sub activities	Budget (Kshs.)	Disbursement (Kshs.)	% of implementation	Implementation as at 30 June 16
1	Purchase of Furniture/Equipment	Purchase of chairs, tables	191,157.00	41,157.00	22%	ongoing
2	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	5,782,372.00	4,550,000.00	79%	ongoing
3	Bursary Secondary Schools & Tertiary Institutes	Payment of bursary to needy student	23,470,114.90	22,898,000.00	100%	Complete
4	Penon Primary School	Roofing, plastering, painting, Doors and Windows of 4 classrooms	1,600,000.00	1,000,000.00	63%	Ongoing
5	St Augustine Chepkobegh Secondary School	Purchase of School bus, 51 seater bus	7,000,000.00	2,000,000.00	29%	ongoing
6	Ortum Mix Secondary School	Plastering, Painting, Doors and windows of 4 classrooms	600,000.00	600,000.00	100%	ongoing
7	Kapchikar Mixed Day Secondary School	Painting 2 classrooms	250,000.00	250,000.00	100%	complete and in use
8	Kalotwari Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	700,000.00	700,000.00	100%	complete and in use
9	St. Elizabeth Girls Sec. School - Morpus	Part funding of school bus with BOG and PTA	4,500,000.00	4,500,000.00	100%	complete and in use
10	Chepkorniswo Dispensary	purchase of land-2 acres	600,000.00	600,000.00	100%	complete and in use
11	Chepkobegh Dispensary	Plastering, Painting, Doors and windows of 3 roomed staff house	500,000.00	500,000.00	100%	complete and in use
12	Sebit Dispensary	purchase of land-1 acre	400,000.00	400,000.00	100%	complete and in use
13	Samor Dispensary	Plastering, Painting, Doors and windows of dispensary	500,000.00	500,000.00	100%	complete and in use
14	Kochiy Dispensary	Roofing, Plastering, Painting, Doors and windows of dispensary	600,000.00	600,000.00	100%	complete and in use
15	Chepkalit Dispensary	Plastering, Painting, Doors and windows of 3 roomed staff house	600,000.00	600,000.00	100%	complete and in use
16	Embotorokwo Water Project	Preservation of water intake and piping	500,000.00	500,000.00	100%	complete and in use

17	Cheptumot Water Project	Preservation of water intake	300,000.00	300,000.00	100%	complete and in use
18	Riton Water Project	Preservation of water intake	300,000.00	300,000.00	100%	complete and in use
19	Cheptorow Water Pan	Construction of a new water pan	3,500,000.00	3,500,000.00	100%	complete and in use
20	Kaweta Water Pan	Construction of a new water pan	3,500,000.00	3,500,000.00	100%	complete and in use
21	Tarakit Water Project	Water piping	250,000.00	250,000.00	100%	complete and in use
22	Sesoi Water Pan	Construction of a new water pan	3,500,000.00	3,500,000.00	100%	complete and in use
23	Norayon Water Project	Water piping	200,000.00	200,000.00	100%	complete and in use
24	Sosoitis Water Project	Preservation of water intake	250,000.00	250,000.00	100%	complete and in use
25	Kitony Sub-Service Dam	Construction of Sub-service dam	400,000.00	400,000.00	100%	complete and in use
26	Tapoyo-Cherot Road	Light grading works-5Km road	1,300,000.00	1,300,000.00	100%	complete and in use
27	Priokwo Junction-Cheptiyis Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000.00	400,000.00	100%	complete and in use
28	Chepkaitit Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	800,000.00	800,000.00	100%	complete and in use
29	Muruny Road	Light grading works-5Km road	1,000,000.00	1,000,000.00	100%	complete and in use
30	Kamusareria Road	Bush clearing and manual reshaping of 2km road	300,000.00	300,000.00	100%	complete and in use
31	Ksai Road	Light grading works - 6KM road	1,000,000.00	1,000,000.00	100%	complete and in use
32	Pusilem Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000.00	500,000.00	100%	complete and in use
33	Tumwono Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000.00	400,000.00	100%	complete and in use
34	Kakata-Sakarai Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	1,000,000.00	1,000,000.00	100%	complete and in use
35	Kona - Lyon Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	1,000,000.00	700,000.00	70%	ongoing
36	Tomoi Road	Light grading works-6Km road	1,000,000.00	700,000.00	70%	ongoing
37	Chepkelat Road	Construction of 2 timber bridges and bush clearing and manual	1,200,000.00	1,200,000.00	100%	ongoing

		reshaping of 2km road				
38	Kasopit Road	Light grading works-6Km road	1,000,000.00	1,000,000.00	100%	complete and in use
39	Tukumwok-Rotokech Road	Bush clearing and manual reshaping of 3km road	300,000.00	300,000.00	100%	complete and in use
		<b>Sub Total</b>	<b>71,193,643.90</b>	<b>63,039,157.00</b>		
40	Constituency Sports Tournament	Carry out Constituency Sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits	2,599,998.40	0.00	0%	Not Started
41	Tolkoghin Primary School	Roofing, Plastering, Painting, door and windows of a classroom	400,000.00	0.00	0%	Not Started
42	Rokoret Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000.00	0.00	0%	Not Started
43	Simat Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
44	Chemaltin Primary School	Foundation, Walling and Roofing of Dormitory	700,000.00	0.00	0%	Not Started
45	Kopoluk Primary	buying school land 1 acre	400,000.00	0.00	0%	Not Started
46	Pertom Holycross Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000.00	0.00	0%	Not Started
47	Chepturunguny Primary School	Roofing, Plastering, Painting, door and windows of Dormitory	300,000.00	0.00	0%	Not Started
48	Pserum Primary School	Foundation, Walling and Roofing of Dormitory	600,000.00	0.00	0%	Not Started
49	Chesra Primary School	Roofing, Plastering, Painting, Doors and Windows of Dormitory	700,000.00	0.00	0%	Not Started
50	Mokowon Primary School	Roofing, plastering, painting, Doors and Windows of a classroom	300,000.00	0.00	0%	Not Started
51	Chepkobegh Primary School	Foundation, Walling and Roofing of 2 classrooms	700,000.00	0.00	0%	Not Started
52	Tongenyo Primary School	Roofing, plastering, painting, Doors and Windows of 2 classrooms	400,000.00	0.00	0%	Not Started
53	Cheptiangwa Primary School	Walling, Roofing and Plastering of Dormitory	500,000.00	0.00	0%	Not Started
54	Tirken Primary School	Foundation, Slabbing, walling roofing of a classroom	400,000.00	0.00	0%	Not Started
55	Toyopo Primary School	Roofing, plastering, painting, Doors and	300,000.00	0.00	0%	Not Started

		Windows of a classroom				
56	Chipagh Primary School	Foundation, walling, roofing of a classroom	300,000.00	0.00	0%	Not Started
57	Timorwo Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
58	Saya Primary School	Roofing, Plastering, Painting, door and windows of Dormitory	300,000.00	0.00	0%	Not Started
59	Takar Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
60	Parua Primary School	Plastering, painting, Doors and Windows of Dormitory	400,000.00	0.00	0%	Not Started
61	Kapkaremba Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
62	Samich Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
63	Orolwo Primary School	Foundation walling and roofing of a classroom	300,000.00	0.00	0%	Not Started
64	Sobukwo Primary School	Foundation, Slabbing and walling of Administration Block	400,000.00	0.00	0%	Not Started
65	Mlimani Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
66	Sebit Primary School	Plastering, painting, Doors and Windows of Dining hall	400,000.00	0.00	0%	Not Started
67	Ortum Mix Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
68	Kapkepot Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
69	Torokit Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
70	Kangatip Primary School	Foundation, and walling of a classroom	200,000.00	0.00	0%	Not Started
71	Loyamuruk Primary School	Buying of School Land-1 acre	300,000.00	0.00	0%	Not Started
72	Manian Primary School	Painting, Doors and windows of 2 classrooms	200,000.00	0.00	0%	Not Started
73	Ksai Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
74	Tonoyon Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
75	Kapsangar Primary School	Foundation, Slabbing and walling of Administration Block	500,000.00	0.00	0%	Not Started

76	Parayon Primary School	Painting, Doors and windows of 2 classrooms	200,000.00	0.00	0%	Not Started
77	Psukuno Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
78	Saramee Primary School	Painting, Doors and windows of Administration Block	300,000.00	0.00	0%	Not Started
79	Ktomwony Primary School	Foundation, Slabbing and walling of Administration Block	400,000.00	0.00	0%	Not Started
80	Tachit Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
81	Apuk Primary School	Roofing, Plastering, Painting, door and windows of a classroom	200,000.00	0.00	0%	Not Started
82	Porowo Primary School	Foundation, Slabbing and walling of Administration Block	300,000.00	0.00	0%	Not Started
83	Meshau Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000.00	0.00	0%	Not Started
84	Lain Primary School	Foundation, Slabbing and walling of Administration Block	300,000.00	0.00	0%	Not Started
85	Kapchemok Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
86	Nyarpat Primary School	Plastering, Painting Doors and windows of 2 classrooms	250,000.00	0.00	0%	Not Started
87	Pilil Primary School	Foundation, walling and Roofing of a classroom	300,000.00	0.00	0%	Not Started
88	Tororo Primary School	Painting and Plastering of 2 classrooms	200,000.00	0.00	0%	Not Started
89	Cheptapesia Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
90	Chemoril Primary School	Foundation, walling and Roofing, of a classroom	300,000.00	0.00	0%	Not Started
91	Kapchikar Primary School	Painting and Plastering of 2 classrooms	200,000.00	0.00	0%	Not Started
92	Nyarkulian Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000.00	0.00	0%	Not Started
93	Tomuswo Primary School	Roofing, Plastering, Painting Doors and windows of 2 classrooms	350,000.00	0.00	0%	Not Started
94	Ptop Primary School	Foundation, walling and Roofing, of a classroom	300,000.00	0.00	0%	Not Started
95	Tangasia Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000.00	0.00	0%	Not Started

96	Kaghot Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
97	Kakres Primary School	Foundation and walling of a classroom	200,000.00	0.00	0%	Not Started
98	Sina Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000.00	0.00	0%	Not Started
99	Kapchesich Primary School	buying school land 1 acre	300,000.00	0.00	0%	Not Started
100	Sukonu Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
101	Kaporowo Primary School	Foundation, Slabbing and walling of Administration Block	400,000.00	0.00	0%	Not Started
102	Sesimwo Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000.00	0.00	0%	Not Started
103	Psutonu Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
104	Kapusien Primary School	Foundation, walling and Roofing, of a classroom	300,000.00	0.00	0%	Not Started
105	Sopowen Primary School	Painting and Plastering of 2 classrooms	200,000.00	0.00	0%	Not Started
106	Tapach Primary School	Foundation, Walling and Roofing of Dining hall	500,000.00	0.00	0%	Not Started
107	Chebon Primary School	Foundation, walling and Roofing, of a classroom	300,000.00	0.00	0%	Not Started
108	Kokwopsis Primary School	Plastering and Painting of Administration Block	200,000.00	0.00	0%	Not Started
109	Cheprochpogh Primary School	Roofing and Plastering of 2 classrooms	200,000.00	0.00	0%	Not Started
110	Lulwanoi Primary	Roofing and Plastering of 2 classrooms	244,292.00	0.00	0%	Not Started
111	Kalya Secondary School	Plastering, painting, Doors and Windows of 2 classrooms	500,000.00	0.00	0%	Not Started
112	Kamatira Secondary School	Painting, Doors and Windows of 2 classrooms	300,000.00	0.00	0%	Not Started
113	Topoyo Mixed Day Secondary School	Painting, Doors and Windows of 4 classrooms	400,000.00	0.00	0%	Not Started
114	St. Cecilia Girls Secondary School	Plastering of computer laboratory	400,000.00	0.00	0%	Not Started
115	Kipkomo Boys Secondary School	Foundation, Slabbing, Walling and Roofing of 2 classrooms	700,000.00	0.00	0%	Not Started

116	Shalpogh Secondary School	Foundation, Walling and Roofing of 2 classrooms	600,000.00	0.00	0%	Not Started
117	Naramam Secondary School	Foundation, Slabbing, walling and Roofing of 2 classroom	600,000.00	0.00	0%	Not Started
118	Kapchemogen Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000.00	0.00	0%	Not Started
119	Chepkoriong Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	400,000.00	0.00	0%	Not Started
120	Morpus Mixed Day Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000.00	0.00	0%	Not Started
121	Sobukwo Mixed Day Secondary School	Foundation, Slabbing and walling of Administration Block	500,000.00	0.00	0%	Not Started
122	Chorwai Secondary School	Painting 2 classrooms	200,001.00	0.00	0%	Not Started
123	Chorwai Sec Sch	Building 2 classrooms, foundation, walls, roofing, fixing windows and doors	200,000.00	0.00	0%	Not Started
124	Ringring Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	500,000.00	0.00	0%	Not Started
125	Sekution Secondary School	Foundation, Slabbing, walling and Roofing of a classrooms	400,000.00	0.00	0%	Not Started
126	Kamelei Mixed Day Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000.00	0.00	0%	Not Started
127	Kapkunyak Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	500,000.00	0.00	0%	Not Started
128	Chorok Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000.00	0.00	0%	Not Started
129	Simotwo Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	600,000.00	0.00	0%	Not Started
130	Kopolonga Water Project	Preservation of water intake	200,000.00	0.00	0%	Not Started
131	Mnpoi Water Project	2km water piping	300,000.00	0.00	0%	Not Started
132	Makong Water Project	1.5km water piping	150,000.00	0.00	0%	Not Started
133	Chemurta Water Project	Preservation of water intake	200,000.00	0.00	0%	Not Started
134	Ketudo Water Project	Construction of water intake	300,000.00	0.00	0%	Not Started
135	Manian Water Project	Renovation; Repair of water intake and replacing pipes	400,000.00	0.00	0%	Not Started

136	Munus Water Project	Preservation of water intake	300,000.00	0.00	0%	Not Started
137	Ptokigh Water Project	Preservation of water intake	150,000.00	0.00	0%	Not Started
138	Kakusoyo Water Project	Water piping	400,000.00	0.00	0%	Not Started
139	Kaltit Water Project	Water tank and piping	300,000.00	0.00	0%	Not Started
140	Kopono Sawarit Water Project	Construction of water intake and piping	300,000.00	0.00	0%	Not Started
141	Psupen Water Project	Water piping	250,000.00	0.00	0%	Not Started
142	Chelowo Water Project	Construction of water intake and piping	500,000.00	0.00	0%	Not Started
143	Sait Water Project	Water piping	300,000.00	0.00	0%	Not Started
144	Chesupet Cooling Plant	Foundation, slabbing, walling and roofing of cooling plant	500,000	0.00	0%	Not Started
145	Singorokoi Cattle Dip	Fencing and roofing of cattle dip	250,000.00	0.00	0%	Not Started
146	Cheparten Cooling Plant	Roofing and painting – Kshs. 200,000, and Purchase of cooler – Kshs. 4,000,000	4,200,000.00	0.00	0%	Not Started
147	Mwotot Cooling Plant	Foundation, slabbing, walling and roofing of cooling plant	500,000	0.00	0%	Not Started
148	Cheptunoyo Cattle Dip	Fencing and roofing of cattle dip	250,000.00	0.00	0%	Not Started
149	Kokwopsis Cattle Dip	Fencing and roofing of cattle dip	250,000.00	0.00	0%	Not Started
150	Kanyikeny Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000.00	0.00	0%	Not Started
151	Kochiy-Mistin Road	Bush clearing and manual reshaping of 2km road	300,000.00	0.00	0%	Not Started
152	Imonpoghet-Tukumo Road	Bush clearing and manual reshaping of 3km road	300,000.00	0.00	0%	Not Started
153	Kaipawis-Nyarkulian Road	Bush clearing, manual reshaping, Removing stumps and rocks of 2km road	300,000.00	0.00	0%	Not Started
154	Parua-Kurkat Road	Bush clearing and manual reshaping of 2km road	300,000.00	0.00	0%	Not Started
155	Kokwopsis-Sakartin Road	Bush clearing and manual reshaping of 2km road	250,000.00	0.00	0%	Not Started



156	Lalat Road	Bush clearing and manual reshaping of 2km road	200,000.00	0.00	0%	Not Started
157	Cheptoren Soil Conservation	Planting trees and sisal across gabions in cheptoren community land in Chepareria ward to mitigate soil erosion	600,000.00	0.00	0%	Not Started
158	Lomuke Tree Nursery	Preparation of nursery bed, buying seeds and polythene roll, planting seeds and supply the seedlings to public schools and public lands in Lelan ward	600,000.00	0.00	0%	Not Started
159	Chepnyarilta Tree Nursery	Preparation of nursery bed, buying seeds and polythene roll, planting seeds and supply the seedlings to public schools and public lands in Batei ward	600,000.00	0.00	0%	Not Started
160	Saitis Community Tree Nursery	Preparation of nursery bed, buying seeds and polythene roll, planting seeds and supply the seedlings to public schools and public lands in Tapach ward	600,000.00	0.00	0%	Not Started
161	Tampalal Tree Nursery	Preparation of nursery bed, buying seeds and planting and supply the seedlings to public schools in Chepareria ward	138,843.40	0.00	0%	Not Started
162	Chepareria Divisional Offices	Renovation of Offices; Plastering, painting, repair of doors and windows and replacing iron sheets	1,500,000.00	0.00	0%	Not Started
<b>Sub Total</b>			<b>49,733,134.80</b>	<b>0.00</b>		
<b>Total</b>			<b>120,926,778.70</b>	<b>63,039,157.00</b>		

## Appendix II – Project Verification

No	Payee	Description	Approved Budget (Kshs.)	Amount Disbursed (Kshs.)	Observation
1	Sesoi Water Pan	Construction of new water pan	3,500,000	3,500,000	Water pan constructed but dry not holding any water. Erosion of the banks and formation of multiple gulleys noted. Fencing done using local posts and parts of which are worn out.
2	Ortum Mixed Secondary	plastering, painting, doors and windows of 4 classes	600,000	600,000	4 Classes and staffroom completed, metallic windows and doors fitted except window glasses. Classes in use.
3	Serbit Dispensary	Purchase of 1 acre land	400,000	400,000	Land purchased and construction of dispensary ongoing by County government.
4	Kochiy - Mistin Road	Bush clearing and manual reshaping of road-2km	300,000	300,000	Bush clearing and manual reshaping done
5	Tapoyo Cherot Road	Light grading works-5kms	1,300,000	1,300,000	Light grading done
6	St. Elizabeth Morpus Sec. School	Part funding of bus with PTA and BOG	4,500,000	4,500,000	Bus purchased reg. no KCH 336Q
7	Tomoi Road	Light grading works-6kms	1,000,000	700,000	Light grading done
8	Kaweta water pan	Construction of new water pan	3,500,000	3,500,000	Work done. Local posts used in fencing, a section of which has fallen.
9	Kasopit road	Light grading works-6kms	1,000,000	1,000,000	Road graded and in good condition
10	St. Augustine Chepkobegh Sec.	Purchase of 51 seater school bus	7,000,000	2,000,000	Bus purchased reg. no KCH 427Q
11	Chepkobegh Dispensary	Plastering, painting, doors and windows of 3 roomed staff house	500,000	500,000	House completed and in use.
12	Muruny Road	Light grading works- 5Km road	1,000,000	1,000,000	Road graded and in good condition
13	Chepkelat Road	Construction of 2 timber bridges and bush clearing and manual reshaping of 2km road	1,200,000	1,200,000	2 timber bridges constructed and in good condition, Bush clearing and manual reshaping done. Project in good condition and in use

14	Chepkaitit Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	800,000	800,000	Bush clearing, removal of stumps and manual reshaping done. Just after 3 kms a small portion of road has been cut off by erosion rendering it impassable via a motor vehicle. An extra 1km was observed via walking
15	Embotorokwo Water Project	Preservation of water intake and piping	500,000	500,000	Preservation and piping done. Project complete and in use
16	Chepkorinswo Dispensary	Purchase of land	600,000	600,000	Land purchased and construction of dispensary ongoing by County government.
17	Chepkalit Dispensary	Plastering, Painting, Doors and windows of 3 roomed staff house	600,000	600,000	Project completed and in use. A large crack on the outside verandah present
18	Kalotwari Primary School	Repair of classrooms	700,000	850,000	Plastering and roofing done on destroyed classrooms
19	Kalotwari Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	700,000	700,000	Foundation, slabbing, walling and roofing complete
20	Kapchikar Mixed Day Secondary School	Painting 2 classrooms	250,000	250,000	Painting done and classes in use
			<b>29,950,000</b>	<b>24,800,000</b>	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	125,410,276.00	119,664,268.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>125,410,276.00</b>	<b>119,664,268.00</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	2,021,862.00	2,141,120.00
Use of goods and services	5	7,675,075.00	9,511,867.00
Transfers to Other Government Units	6	11,650,000.00	68,970,689.00
Other grants and transfers	7	50,818,000.00	71,685,285.00
Acquisition of Assets	8		6,158,843.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>72,164,937.00</b>	<b>158,467,804.00</b>
<b>SURPLUS/DEFICIT</b>		<b>53,245,339.00</b>	<b>(38,803,536.00)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Pokot South NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

**Julius Siwareng**



**Chairperson - NG-CDFC**

**Kipomet Festus**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
CONSTITUENCY**

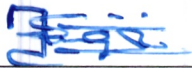
**Reports and Financial Statements  
For the year ended June 30, 2016**

**V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2016**

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	10A	61,854,992.50	7,357,653.50
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>61,854,992.50</b>	<b>7,357,653.50</b>
<b>REPRESENTED BY</b>			
Retention	12	-	-
Fund balance b/fwd	13	7,357,653.50	46,006,429.00
Surplus/Deficit for the year		53,245,339.00	(38,803,535.50)
Prior year adjustments	14	<u>1,252,000.00</u>	<u>154,760.00</u>
<b>NET FINANCIAL POSITION</b>		<b>61,854,992.50</b>	<b>7,357,653.50</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Pokot South NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

**Julius Siwareng**



**Chairperson - NG-CDFC**

**Kipomet Festus**



**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- POKOT SOUTH  
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**VI. STATEMENT OF CASHFLOW AS AT 30<sup>TH</sup> JUNE 2016**

		<b>2015 - 2016</b>	<b>2014 - 2015</b>
<b>Receipts for operating income</b>			
Transfers from NG-CDF Board	1	125,410,276.00	119,664,268.00
Other Receipts	3	-	-
		<b>125,410,276.00</b>	<b>119,664,268.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(2,021,862.00)	(2,141,120.00)
Use of goods and services	5	(7,675,075.00)	(9,511,867.00)
Transfers to Other Government Units	6	(11,650,000.00)	(68,970,689.00)
Other grants and transfers	7	(50,818,000.00)	(71,685,285.00)
Other Payments	9	-	-
		<b>(72,164,937.00)</b>	<b>(152,308,961.00)</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	1,252,000.00	154,760.00
		<b>(70,912,937.00)</b>	<b>(152,154,201.00)</b>
<b>Net cash flow from operating activities</b>			
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8		(6,158,843.00)
<b>Net cash flows from Investing Activities</b>			<b>(6,158,843.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>54,497,339.00</b>	<b>(38,648,776.00)</b>
Cash and cash equivalent at BEGINNING of the year	13	<u>7,357,653.50</u>	<u>46,006,429.00</u>
<b>Cash and cash equivalent at END of the year</b>	<b>15</b>	<b><u>61,854,992.50</u></b>	<b><u>7,357,653.50</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Pokot South NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

**Julius Siwareng**

**Chairperson - NG-CDFC**

**Kipomet Festus**

**Fund Account Manager**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY**  
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**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 NG-CDF Board	126,910,276.00	7,357,653.50	134,267,929.50	132,767,929.50	1,500,000.00	99
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	0	0	
<b>TOTAL</b>	<b>126,910,276.00</b>	<b>7,357,653.50</b>	<b>134,267,929.50</b>	<b>132,767,929.50</b>	<b>1,500,000.00</b>	
<b>PAYMENTS</b>						
Compensation of Employees	2,791,000.00	640,035.00	3,431,035.00	2,021,862.00	1,409,173.00	59
Use of goods and services	8,480,925.00	929,190.80	9,410,115.80	7,675,075.00	1,735,040.80	82
Transfers to Other Government Units	49,094,292.00	200,001.00	49,294,293.00	11,650,000.00	37,644,293.00	24
Other grants and transfers	66,394,059.00	5,047,269.70	71,441,328.70	50,818,000.00	20,623,328.70	71
Acquisition of Assets	150,000.00	41,157.00	191,157.00	0	191,157.00	0
Other Payments	0	500,000.00	500,000.00	0	500,000.00	0
<b>TOTAL</b>	<b>126,910,276.00</b>	<b>7,357,653.50</b>	<b>134,267,929.50</b>	<b>72,164,937.00</b>	<b>62,102,992.50</b>	<b>54</b>

The POKOT SOUTH NG-CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

**Julius Siwareng**



**Chairperson - NG-CDF**



**Kipomet Festus**



**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 Pokot South *NG-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 Pokot South *NG-CDF*.

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

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

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

In-kind contributions are donations that are made to the Pokot South *NG-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 Pokot South *NG-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



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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.

**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 Pokot South *NG-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 Pokot South *NG-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 Pokot South *NG-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, 2016.



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**For the year ended June 30, 2016**

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
NG-CDF Board			
	AIE NO: A 750371		7,300,000.00
	AIE NO: A 759520		22,616,067.00
	AIE NO: A 796636		15,949,640.00
	AIE NO: A 796858		13,966,427.00
	AIE NO: A 796983		29,916,067.00
	AIE NO: A 796009		29,916,067.00
	AIE NO...A796296	10,000,000.00	-
	AIE NO...A796356	10,000,000.00	-
	AIE NO...A796495	10,000,000.00	-
	AIE NO...A820780	20,000,000.00	-
	AIE NO...A820997	13,000,000.00	
	AIE NO...A825811	62,410,276.00	
<b>TOTAL</b>		<b>125,410,276.00</b>	<b>119,664,268.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2015 - 2016	2014 - 2015
	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>	-	-



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - POKOT SOUTH  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	2,021,862.00	2,141,120.00
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>2,021,862.00</b>	<b>2,141,120.00</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	867,200.00	1,267,366.00
Communication, supplies and services	-	30,000.00
Domestic travel and subsistence	1,190,300.00	2,961,800.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Fuel, Oil & Lubricants	400,000.00	872,000.00
Specialized materials and services	-	-
Office and general supplies and services	-	-
Other operating expenses	78,235.00	150,813.00
Routine maintenance – vehicles and other transport equipment	527,340.00	157,888.00
Routine maintenance – other assets	775,000.00	500,000.00
Committee allowances	1,217,000.00	1,412,000.00
Other committee expenses	2,620,000.00	2,160,000.00
<b>Total</b>	<b>7,675,075.00</b>	<b>9,511,867.00</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - POKOT SOUTH  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities		
Transfers to primary schools	1,000,000.00	37,837,931.00
Transfers to secondary schools	8,050,000.00	25,250,000.00
Transfers to tertiary institutions	-	-
Transfers to health institutions	2,600,000.00	5,882,758.00
<b>TOTAL</b>	<b>11,650,000.00</b>	<b>68,970,689.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary	22,868,000.00	24,599,000.00
Mock & CAT	-	-
Water projects	12,700,000.00	17,900,000.00
Agriculture projects	-	4,700,000.00
Electricity projects	-	-
Security projects	-	1,150,000.00
Roads projects	10,900,000.00	9,825,000.00
Sports projects	-	3,300,000.00
Environment projects	-	3,961,285.00
Emergency projects	4,350,000.00	6,250,000.00
<b>Total</b>	<b>50,818,000.00</b>	<b>71,685,285.00</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	6,158,843.00
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 Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-

**Total**

**- 6,158,843.00**



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**9. OTHER PAYMENTS**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
specify	-	-
	<b>xxx</b>	<b>xxx</b>

**10A: Bank Accounts (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Equity Bank, Kapenguria branch, A/C No. 1070261730873</i>	61,854,992.50	7,357,653.50
<b>Total</b>	<b>61,854,992.50</b>	<b>7,357,653.50</b>



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	7,357,653.50	45,926,429.00
Cash in hand	-	-
Imprest	-	80,000.00
<b>Total</b>	<b>7,357,653.50</b>	<b>46,006,429.00</b>

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	1,252,000.00	154,760.00
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>1,252,000.00</b>	<b>154,760.00</b>

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2015/16</b>	<b>Historical Cost (Kshs) 2014/15</b>
Constituency Motor Vehicle GKB 914F	6,158,843.00	6,158,843.00
<b>Total</b>	<b>6,158,843.00</b>	<b>6,158,843.00</b>

