

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

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THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2017

PARLIAMENTARY ASSEMBLY
PAPERS LAID

DATE: 05 DEC 2018

DAY

Wednesday (Pm)

TABLED
BY:

Hon. Aden Duale, M.P.
Leader of Majority Party

CLERK-AT
THE-TABLE:

Rachel Kain - Principal
Clerk Assistant 1



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June 2017**

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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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Festus Kipomet
3.	Accountant	Henry Okumu

(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, 2017

(f) POKOT SOUTH NG-CDF

Telephone: (254) 729,205,889
E-mail: cdfpokotsouth@ngcdf.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

Auditor General
Office of Auditor General
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 2016/17 was kshs 81,896,551.72. The balance brought forward from the FY 2015/16 was kshs 61,854,992.50. Pokot South NG-CDF also received Kshs 1,500,000 meant for the previous year translating to a total of kshs 145,251,544.22 as the available funds during the year. The Board did not disburse kshs 2,437,931.02 meant for the constituency in the year under review.

During the year under review, Pokot South NG-CDF was able to spent kshs 138,730,291.00 as per the year budget. This represents 95.5% of the available funds during the year. This is interpreted as 95.5% of the projects have been funded at the end of the year.

Pokot south NG-CDF has noted the following:

- Project funding is done faster upon receiving funds from the NG-CDF Board in time
- There need for more allocation of funds to the constituency to achieve the intended purpose of the NG-CDF funds of poverty reduction at the constituency level

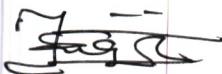
Pokot South NG-CDF has implementation challenges which include;

- Inadequate allocations to the constituecny
- Misunderstanding and laxity from Project Management Committee to implement NG-CDF projects
- Slow cash flow from the NG-CDF Board
- Political interference

Pokot South NG-CDF recommends:

- Timely cash flows to avoid delays.
- Adequate allocation to NG-CDF
- More trainings to PMCs
- Projects funding done to completion

Sign



CHAIRMAN NG-CDFC



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

Reports and Financial Statements

For the year ended June 30, 2017

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, 2017. 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, 2017, 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 _____ 2017.

Julius Siwareng

Chairperson - NG-CDFC



Kipomet Festus

Fund Account Manager

REPUBLIC OF KENYA

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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 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Pokot South Constituency set out on pages 5 to 26, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Pokot South Constituency as at 30 June 2017, 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Delay in Submission of Proposed Projects to the Constituency Development Fund Board

A review of records revealed that the Pokot South Constituency delayed to submit proposed projects valued at Kshs.80,958,621 to the Constituency Development Fund Board for approval. The submission of proposed projects relating to the 2016/2017 financial year was done in June, 2016, four months after due date of February 2016. As a result, the first disbursement to constituency for year was received late in October 2016.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Pokot South Constituency for the year ended 30 June 2017

The management is in breach of the law and consequently, there was a delay in projects implementation thus affecting service delivery to the people of Pokot South Constituency

2.0 Unaccounted for Expenditure on Fuel and Lubricants

Included in the use of goods and services figure of Kshs.8,553,539 reflected in the statement of receipts and payments and as disclosed in note 5 to the financial statements is an amount of Kshs.1,535,000 on fuel, oil and lubricants as detailed below:

No.	Supplier	Date	Cheque No.	Amount Paid (Kshs)
1	Mtelo Enterprises Ltd	1.7.2016	002501	335,000.00
2	Mtelo Enterprises Ltd	4.7.2016	002634	250,000.00
3	Mtelo Enterprises Ltd	8.11.2016	002746	100,000.00
4	Mtelo Enterprises Ltd	18.1.2017	002860	150,000.00
5	Mtelo Enterprises Limited	13.4.2017	003374	150,000.00
6	Mtelo Enterprises Limited	8.12.2016	002803	550,000.00
	Total			1,535,000.00

However, the reconciliation statements between the supplier statements, the fuel register and the work tickets were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.1,535,000 on fuel, oil and lubricants for the year ended 30 June 2017 could not be confirmed.

3.0 Purchase of Land

The statement of receipt and payments reflects transfers to other government units figure of Kshs.47,336,994 as disclosed in note 7 to the financial statements includes expenditure on agriculture projects of Kshs.1,950,000 out of which an expenditure of Kshs.200,000, Kshs.500,000 and Kshs.500,000 was spent on purchases of milk cooling plants for Chepaarten, Chesipuet and Mwotot respectively. However, land ownership documents for the land on which of milk cooling plants are installed were not availed for audit review.

In addition, a physical verification revealed that the projects had been done up to the roofing level and window panes and plastering had not been done.

Consequently, the propriety of expenditure of Kshs.1,200,000 incurred on cooling plants for the year ended 30 June 2017 could not be confirmed.

4.0 Cash and Bank Balances

The statement of financial assets reflects bank balances figure of Kshs.4,083,322 as at 30 June 2017. However, the bank reconciliation statement availed for audit review reflects un-presented cheques totalling Kshs.2,873,502 out of which cheques amounting to

Kshs.268,492 had become stale but had not been reversed in the cash book. In addition, details indicating the dates when the other balance of Kshs.2,605,010 was cleared by the bank were not provided.

In the circumstances, the accuracy and completeness of the cash and bank balances of Kshs.4,083,322 as at 30 June 2017 could not be confirmed.

5.0 Expenditure on Project not within the Mandate of NG-CDF

Included in the other grants and transfers figure of Kshs.47,336,944 reflected in the statement of receipts and payments was expenditure of Kshs.11,188,843.00 spent on activities which were not within mandate of NG-CDF as per 4th schedule of the Constitution 2010. The projects were;

	Projects	Amount (Kshs)
1	Roads projects	2,450,000
2	Water projects	4,250,000
3	Agriculture Projects	1,950,000
4	Environment projects	2,538,843
	Total	11,188,843

Consequently, the expenditure of Kshs.11,188,843 was not incurred in line with provisions of Public Financial Management Act guidelines and 4th schedule to Constitution .

6.0 Pserum Chiefs Office Land Ownership

The statement of receipt and payments reflects transfers to other government units figure of Kshs.47,336,994 as disclosed in note 7 to the financial statements includes expenditure on security projects of Kshs.2,655,172 out of which an expenditure of Kshs.400, 000 incurred on construction of the chief's office. However, land ownership documents on the land were not availed for audit review.

Further, a physical verification revealed that the projects had been done up to the roofing level and window panes and plastering had not been done.

Consequently, the propriety of expenditure of Kshs.400,000 incurred on chiefs office for the year ended 30 June 2017 could not be confirmed.

7.0 Unsupported Expenditure on Water Projects

The statement of receipts and payments reflected an amount of Kshs.47,336,994 in respect of other grants and other payments which includes an amount of Kshs.4,250,000 in respect of water projects. However, there was no documentary evidence of the involvement of line ministry/department to determine the costs of the projects as well as technical advice as required by the law. Also the project files did not have expenditure returns and reports indicating the procurement process and certificates of completion.

In the circumstances, the propriety of expenditure of Kshs.4,250,000 on water projects could not be confirmed.

8.0 Project Management Committee Account Balances

Note 15.4 to the financial statements discloses Project Management Committee bank account balances amounting to Kshs.4,427,144 held in various banks as at 30 June 2017 in respect of funds which remained unutilized. However, the bank reconciliation statements, bank statements, certificates of bank balance and cash books were not availed for audit review. Consequently, the accuracy, validity and existence of the disclosed Project Management Committee balance of Kshs.4,427,144 as at 30 June 2017 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund- Pokot South Constituency in accordance with ISSAI 30 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 Adverse 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, except for the matter described in the Basis for Adverse Opinion and Other Matter section, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

Pokot South CDF approved budget for 2016/2017 amounted to Kshs.145,251,545. During the year, the Fund incurred expenditure of Kshs.138,730,291 or 96% of the approved budget resulting to under-expenditure of Kshs.6,521,254 or 4 % of the approved budget as detailed below:

Receipts	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Transfers from NG-CDF Board	145,251,545	142,813,613	2,437,932	98%
Proceeds from Sale of Assets				
Other Receipts				
Total	145,251,545	142,813,613	2,437,932	98%
Payments				
Compensation of Employees	2,316,400	2,195,516	120,884	95%
Use of goods and services	8,654,290	8,553,539	100,751	99%

Transfers to Other Government Units	83,500,000	80,644,292	2,855,708	97%
Other grants and transfers	50,780,855	47,336,944	3,443,911	93%
Acquisition of Assets				
Other Payments				
Total	145,251,545	138,730,291	6,521,254	96%

Failure to utilize funds as budgeted is an indication that programs or activities are not being implemented as planned thus not achieving the intended objectives of improving service delivery to the people of Pokot South constituency.

1.2 Project Verification

During the year under review, twenty-six (26) projects with total disbursements of Kshs.39, 355,172 were verified. Sixteen (16) projects with total disbursements of Kshs.31,055,172 were found to be complete and in use and ten (10) projects with total disbursement of Kshs.8,300,000 were incomplete as detailed below:

S/No.	Project Name	Project activity	Amount Allocated	Current Status	Conclusion
1	Pusian Primary School	Foundation, Walling, Ring-beam and Roofing of Dining hall	2,000,000	The works had been done up to the roof level, plastering of both walls and floors had been done, However fixing of windows had not been done	Complete and in use
2	Ortum Boys Primary School	Purchase of School bus, 33 seater Mini bus	5,000,000	The bus had been bought and was in use	Complete and in use
3	Manian Primary School	Plastering and painting of 2 classrooms	300,000	The classes were complete painted and in use	Complete and in use
4	Kabichbich Primary School	Purchase of School bus, 33 seater Mini bus	5,000,000	The bus had been bought and was in use	Complete and in use
5	Kapchikar Mixed day Secondary School	Plastering, Painting, doors and windows of 2 classrooms – Kshs.750,000.00 and construction of 50 desks – Kshs.250,000.00	1,000,000	The classes were complete painted and in use	Complete and in use
6	Sekution Secondary School	Foundation, Walling Roofing, Plastering, Painting, doors and windows of 2 classrooms	2,000,000	The classrooms had been done to completion, painted, and were in use	Complete and in use

7	Tapach Mixed day secondary school	Purchase of School bus, 51 seater bus	7,000,000	The bus had been bought and was in use	Complete and in use
8	Chepareria Divisional Offices	Renovation of Offices; Plastering, painting, repair of floor, doors, windows and replacing iron sheets	755,172	Complete and in use	Complete and in use
9	Tapoyo Mixed day Secondary School	Painting, Doors and Windows of 4 classrooms	400,000	The classrooms had been done to completion, painted, and were in use	Complete and in use
10	St. Cecilia Girls Secondary School	Plastering of computer laboratory	400,000	The computer lab was complete and in use	Complete and in use
11	Kipkomo Boys Secondary School	Foundation, Slabbing, Walling and Roofing of 2 classrooms	700,000	The classrooms were built to completion were in use	Complete and in use
12	St Augustine Chepkobegh Secondary School	Purchase of School bus, 51 seater bus	5,000,000	The bus had been bought and was in use	Complete and in use
13	Morpus Mixed Day Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000	The classrooms were built to completion painted and were in use	Complete and in use
14	Chorwai Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	400,000	The classrooms were complete and in use	Complete and in use
15	Kanyikeny Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000	The road was completed and in use	Complete and in use
16	Ketudo Water Project	Construction of water intake	300,000	The water intake was complete and in use	Complete and in use
		Complete Projects	31,055,172		
17	Chepkoriong Primary School	Renovation of classrooms; Plastering, painting, repair of doors and windows of 8 classrooms	1,000,000	The classes had been done up to the roofing level, Plastering of both walls and floor had not been done, fixing of doors and windows had not been done.	Not Completed
18	Kalotwari Secondary School	Roofing, Plastering, Painting, door and windows of 2 classrooms – Kshs.600,000, and Foundation, Walling, Roofing,	3,600,000	Roofing, Plastering, Painting, door and windows of 2 classrooms was complete and they were in use, Foundation, Walling, roofing of admin block was complete.	Not Completed

		Plastering and Painting of Administration Block – Kshs.3,000,000		However Plastering and Painting of Administration Block was on going	
19	Pserum Chief's Camp	Plastering, painting, Doors and Windows of Chief's Camp	400,000	Painting works both on walls and ceiling board had not been done, Doors and windows fixed but without window panes	Not Completed
20	Pserum Primary School	Foundation, Walling and Roofing of Dormitory	600,000	The works had been done up to the lintel level	Not Completed
21	Kapchikar Primary School	Painting and Plastering of 2 classrooms	200,000	Painting work both inside and outside of the classrooms had not been done.	Not Completed
22	Ringring Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	500,000	The classroom was not built to the recommended standard size, painting had not been done	Not Completed
23	Simotwo Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	600,000	Plastering of both walls and floors had not been done, painting had not been done. Windows and doors though fixed, they did not have window panes	Not Completed
24	Chepsupet cooling plant	Foundation, Slabbing, walling and Roofing of a classrooms	500,000	Construction done up to roofing level, doors and windows fixed but without window panes. Finishing (plastering) had not been done. Ownership of the land could not be established	Not Completed
25	Mutwot cooling plant	Foundation, Slabbing, walling and Roofing of a classrooms	500,000	Construction done up to roofing level, doors and windows not yet fixed Finishing (plastering) had not been done. Ownership of the land could not be established	Not Completed
26	Manian Water Project	Renovation; Repair of water intake and replacing pipes	400,000	The water intake had been done to completion. However as at the time of inspection it was silting up and the place becoming bushy	Not Completed
		Incomplete Projects	8,300,000		
		Grand Total	39,355,172		

Under the circumstances, the incomplete projects have not achieved the intended objectives and no value for money was obtained from the expenditure on those projects.

1.3 Project Implementation Status

A review of the project implementation status as at 30 June 2017 indicated that a total of one hundred and eighty eight (188) projects were funded at an estimated cost of Kshs.134,975,601 out of which one hundred and thirty eight (138) projects at an estimated cost of Kshs.99,999,464 were complete, fifty (50) projects at an estimated cost of Kshs.34,976,137 were partially complete as indicated below:

1.	2015/2016	Rokoret Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000	ongoing
2.	2015/2016	Mokowon Primary School	Roofing, plastering, painting, Doors and Windows of a classroom	300,000	ongoing
3.	2015/2016	Chepkobegh Primary School	Foundation, Walling and Roofing of 2 classrooms	700,000	ongoing
4.	2015/2016	Sebit Primary School	Plastering, painting, Doors and Windows of Dining hall	400,000	ongoing
5.	2015/2016	Loyamuruk Primary School	Buying of School Land-1 acre	300,000	ongoing
6.	2015/2016	Manian Primary School	Painting, Doors and windows of 2 classrooms	200,000	ongoing
7.	2015/2016	Kapsangar Primary School	Foundation, Slabbing and walling of Administration Block	500,000	ongoing
8.	2015/2016	Ktomwony Primary School	Foundation, Slabbing and walling of Administration Block	400,000	ongoing
9.	2015/2016	Meshau Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000	ongoing
10.	2015/2016	Lain Primary School	Foundation, Slabbing and walling of Administration Block	300,000	ongoing
11.	2015/2016	Kapchemok Primary School	Foundation, walling and Roofing of a classroom	300,000	ongoing
12.	2015/2016	Pilil Primary School	Foundation, walling and Roofing of a classroom	300,000	ongoing
13.	2015/2016	Kipkomo Boys Secondary School	Foundation, Slabbing, Walling and Roofing of 2 classrooms	700,000	ongoing
14.	2015/2016	Shalpogh Secondary School	Foundation, Walling and Roofing of 2 classrooms	600,000	ongoing
15.	2015/2016	Chepkoriong Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	400,000	ongoing
16.	2015/2016	Sobukwo Mixed Day Secondary School	Foundation, Slabbing and walling of Administration Block	500,000	ongoing

17.	2015/2016	Ringring Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	500,000	ongoing
18.	2015/2016	Kochiy Dispensary	Roofing, Plastering, Painting, Doors and windows of dispensary	600,000	ongoing
19.	2015/2016	Kopolonga Water Project	Preservation of water intake	200,000	ongoing
20.	2015/2016	Chesupet Cooling Plant	Foundation, slabbing, walling and roofing of cooling plant	500,000	ongoing
21.	2015/2016	Mwotot Cooling Plant	Foundation, slabbing, walling and roofing of cooling plant	500,000	ongoing
22.	2015/2016	Cheptunoyo Cattle Dip	Fencing and roofing of cattle dip	250,000	ongoing
23.	2015/2016	Kokwopsis Cattle Dip	Fencing and roofing of cattle dip	250,000	ongoing
24.	2015/2016	Tampalal Tree Nursery	Preparation of nursery bed, buying seeds and planting and supply the seedlings to public schools in Chepareria ward	138,206	ongoing
		Financial year 2015/2016 Projects not Complete as at 30th June 2017		9,438,206	
25.	2016/2017	Kaikai Primary School	Walling, Roofing, Plastering, Painting, doors and windows of Dormitory	3,500,000	ongoing
26.	2016/2017	Sakale Primary School	Foundation, Walling and Roofing of a classroom	500,000	ongoing
27.	2016/2017	Chepukat Primary School	Plastering, painting, Doors and Windows of 2 classrooms	500,000	ongoing
28.	2016/2017	Pusian Primary School	Foundation, Walling, Ring-beam and Roofing of Dining hall	2,000,000	ongoing
29.	2016/2017	Priokwo Primary School	Roofing, Plastering, Painting, door and windows of Dormitory	500,000	ongoing
30.	2016/2017	Chemonges Primary School	Foundation and Walling of a classroom	400,000	ongoing
31.	2016/2017	Koporoch Primary School	Plastering, painting, Doors and Windows of 2 classrooms	400,000	ongoing
32.	2016/2017	Empoghat Daystar Primary School	Walling, Ring-beam and Roofing of a classroom	400,000	ongoing
33.	2016/2017	Chepokoro Primary School	Walling, Ring-beam and Roofing of a classroom	400,000	ongoing
34.	2016/2017	Chepkoriong Primary School	Renovation of classrooms; Plastering, painting, repair of doors and windows of 8 classrooms	1,000,000	ongoing
35.	2016/2017	Manian Primary School	Plastering and painting of 2 classrooms	300,000	ongoing
36.	2016/2017	Murksian Primary School	Foundation and Walling of a classroom	400,000	ongoing
37.	2016/2017	Korosion Primary School	Foundation, Walling and Roofing of a classroom	500,000	ongoing

38.	2016/2017	Mbayai Central Primary School	Buying School land- 1 Acre	300,000	ongoing
39.	2016/2017	Kaporowo Primary School	Roofing, Plastering, Painting, door and windows of Administration Block	400,000	ongoing
40.	2016/2017	Kapchesich Primary School	Foundation, Walling Roofing, Plastering, Painting, doors and windows of 2 classrooms	2,000,000	ongoing
41.	2016/2017	Chemoril Primary School	Foundation, Walling, Roofing, Plastering, Painting, doors and windows of 2 classrooms	2,200,000	ongoing
42.	2016/2017	Tapach Primary School	Walling and Ring-beam of Dining hall	400,000	ongoing
43.	2016/2017	Kapchikar Mixed day Secondary School	Plastering, Painting, doors and windows of 2 classrooms – Kshs.750,000.00 and construction of 50 desks – Kshs.250,000.00	1,000,000	ongoing
44.	2016/2017	Chepkoriong Secondary School	Roofing, Plastering and Painting of 2 classrooms	400,000	ongoing
45.	2016/2017	Parua Mixed Day Secondary School	Ring-beam and Roofing of Dormitory	400,000	ongoing
46.	2016/2017	Kalotwari Secondary School	Roofing, Plastering, Painting, door and windows of 2 classrooms – Kshs.600,000, and Foundation, Walling, Roofing, Plastering and Painting of Administration Block – Kshs.3,000,000	3,600,000	ongoing
47.	2016/2017	Sekution Secondary School	Foundation, Walling Roofing, Plastering, Painting, doors and windows of 2 classrooms	2,000,000	ongoing
48.	2016/2017	Cheptoren Soil Conservation	Planting trees and Sisal in gabions in cheptoren community land and Pusian Primary School in Chepareria ward for Soil conservation	837,931	ongoing
49.	2016/2017	Lomuke Tree Nursery	Preparation of nursery bed, buying seeds and polythene roll, planting seeds and supply the seedlings to the following public schools in Lelan ward; Lomuke Pry School, Chepkono Pry School and Kalotwari Sec School	800,000	ongoing
	2016/2017	Pserum Chief's Camp	Plastering, painting, Doors and Windows of Chief's Camp	400,000	ongoing
		Incomplete projects 2016/2017		25,537,931	
		Incomplete project - grand total		34,976,137	

Projects which are not implemented impact negatively on the service delivery to the people of Pokot South constituency.

Responsibilities of Management and Those Charged with Governance 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.

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 going concern basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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. Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Those charged with governance are responsible for overseeing the Pokot South CDF financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

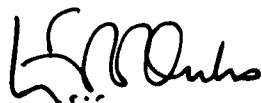
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 going concern 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 Fund's 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 Fund's 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's 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.



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

Nairobi

19 October 2018

Appendix I: Project Implementation Status Report

S/No.	Financial Year	Project Name	Activity	Amounts Disbursed (Kshs.)	Status
1	2015/2016	Tolkoghin Primary School	Roofing, Plastering, Painting, door and windows of a classroom	400,000	complete
2	2015/2016	Simat Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
3	2015/2016	Chemaltin Primary School	Foundation, Walling and Roofing of Dormitory	700,000	complete
4	2015/2016	Kopoluk primary	buying school land 1 acre	400,000	complete
5	2015/2016	Pertom Holycross Primary School	Roofing, Plastering, Painting, door and windows of a classroom	300,000	complete
6	2015/2016	Chepturunguny Primary School	Roofing, Plastering, Painting, door and windows of Dormitory	300,000	complete
7	2015/2016	Pserum Primary School	Foundation, Walling and Roofing of Dormitory	600,000	complete
8	2015/2016	Chesra Primary School	Roofing, Plastering, Painting, Doors and Windows of Dormitory	700,000	complete
9	2015/2016	Tongenyo Primary School	Roofing, plastering, painting, Doors and Windows of 2 classrooms	400,000	complete
10	2015/2016	Cheptiangwa Primary School	Walling, Roofing and Plastering of Dormitory	500,000	complete
11	2015/2016	Tirken Primary School	Foundation, Slabbing, walling roofing of a classroom	400,000	complete
12	2015/2016	Toyopo Primary School	Roofing, plastering, painting, Doors and Windows of a classroom	300,000	complete
13	2015/2016	Chipagh Primary School	Foundation, walling, roofing of a classroom	300,000	Complete
14	2015/2016	Penon Primary School	Roofing, plastering, painting, Doors and Windows of 4 classrooms	1,600,000	complete
15	2015/2016	Timorwo Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
16	2015/2016	Saya Primary School	Roofing, Plastering, Painting, door and windows of Dormitory	300,000	complete
17	2015/2016	Takar Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete

18	2015/2016	Parua Primary School	Plastering, painting, Doors and Windows of Dormitory	400,000	complete
19	2015/2016	Kapkaremba Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
20	2015/2016	Samich Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
21	2015/2016	Orolwo Primary School	Foundation walling and roofing of a classroom	300,000	complete
22	2015/2016	Sobukwo Primary School	Foundation, Slabbing and walling of Administration Block	400,000	complete
23	2015/2016	Mlimani Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
24	2015/2016	Ortum Mix Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
25	2015/2016	Kapkepot Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
26	2015/2016	Torokit Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
27	2015/2016	Kangatip Primary School	Foundation, and walling of a classroom	200,000	complete
28	2015/2016	Ksai Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
29	2015/2016	Tonoyon Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
30	2015/2016	Parayon Primary School	Painting, Doors and windows of 2 classrooms	200,000	complete
31	2015/2016	Psukuno Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
32	2015/2016	Saramee Primary School	Painting, Doors and windows of Administration Block	300,000	Complete
33	2015/2016	Tachit Primary School	Foundation, walling and Roofing of a classroom	300,000	complete
34	2015/2016	Apuk Primary School	Roofing, Plastering, Painting, door and windows of a classroom	200,000	complete
35	2015/2016	Porowo Primary School	Foundation, Slabbing and walling of Administration Block	300,000	Complete
36	2015/2016	Nyarpat Primary School	Plastering, Painting Doors and windows of 2 classrooms	250,000	complete

37	2015/2016	Tororo Primary School	Painting and Plastering of 2 classrooms	200,000	complete
38	2015/2016	Cheptapesia Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
39	2015/2016	Chemoril Primary School	Foundation, walling and Roofing, of a classroom	300,000	complete
40	2015/2016	Kapchikar Primary School	Painting and Plastering of 2 classrooms	200,000	complete
41	2015/2016	Nyarkulian Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000	complete
42	2015/2016	Tomuswo Primary School	Roofing, Plastering, Painting Doors and windows of 2 classrooms	350,000	complete
43	2015/2016	Ptop Primary School	Foundation, walling and Roofing, of a classroom	300,000	complete
44	2015/2016	Tangasia Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000	complete
45	2015/2016	Kaghot Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
46	2015/2016	Kakres Primary School	Foundation and walling of a classroom	200,000	complete
47	2015/2016	Sina Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000	Complete
48	2015/2016	Kapchesich Primary School	buying school land 1 acre	300,000	complete
49	2015/2016	Sukonu Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
50	2015/2016	Kaporowo Primary School	Foundation, Slabbing and walling of Administration Block	400,000	complete
51	2015/2016	Sesimwo Primary School	Renovation; Plastering, painting, repair of doors and windows of 4 classrooms	300,000	complete
52	2015/2016	Psutonu Primary School	Plastering, painting, Doors and Windows of 2 classrooms	300,000	complete
53	2015/2016	Kapusien Primary School	Foundation, walling and Roofing, of a classroom	300,000	complete
54	2015/2016	Sopowen Primary school	Painting and Plastering of 2 classrooms	200,000	Complete
55	2015/2016	Tapach Primary School	Foundation, Walling and Roofing of Dining hall	500,000	complete

56	2015/2016	Chebon Primary School	Foundation, walling and Roofing, of a classroom	300,000	complete
57	2015/2016	Kokwopsis Primary School	Plastering and Painting of Administration Block	200,000	complete
58	2015/2016	Cheprochpogh Primary School	Roofing and Plastering of 2 classrooms	200,000	complete
59	2015/2016	Lulwono primary	Roofing and Plastering of 2 classrooms	244,292	complete
60	2015/2016	Kalya Secondary School	Plastering, painting, Doors and Windows of 2 classrooms	500,000	complete
61	2015/2016	Kamatira Secondary School	Painting, Doors and Windows of 2 classrooms	300,000	complete
62	2015/2016	Topoyo Mixed day Secondary School	Painting, Doors and Windows of 4 classrooms	400,000	Complete
63	2015/2016	St. Cecilia Girls Secondary School	Plastering of computer laboratory	400,000	complete
64	2015/2016	Naramam Secondary School	Foundation, Slabbing, walling and Roofing of 2 classroom	600,000	complete
65	2015/2016	St Augustine Chepkobegh Secondary School	Purchase of School bus, 51 seater bus	7,000,000	complete
66	2015/2016	Ortum Mix Secondary School	Plastering, Painting, Doors and windows of 4 classrooms	600,000	complete
67	2015/2016	Kapchemogen Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000	complete
68	2015/2016	Morpus Mixed Day Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000	complete
69	2015/2016	Chorwai Secondary School	Painting 2 classrooms	200,000	complete
70	2015/2016	Kapchikar Mixed day Secondary School	Painting 2 classrooms	250,000	complete
71	2015/2016	Sekution Secondary School	Foundation, Slabbing, walling and Roofing of a classrooms	400,000	complete
72	2015/2016	Kamelei Mixed day secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000	Complete

73	2015/2016	Kapkunyuk Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	500,000	complete
74	2015/2016	Kalotwari Secondary School	Foundation, Slabbing, walling and Roofing of 2 classrooms	700,000	complete
75	2015/2016	Simotwo Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	600,000	complete
76	2015/2016	St. Elizabeth Girls Sec. School - Morpus	Part funding of school bus with BOG and PTA	4,500,000	Complete
77	2015/2016	Chorok Secondary School	Plastering, Painting, Doors and windows of 2 classrooms	300,000	complete
78	2015/2016	Chepkorniswo Dispensary	purchase of land-2 acres	600,000	complete
79	2015/2016	Chepkobegh Dispensary	Plastering, Painting, Doors and windows of 3 roomed staff house	500,000	complete
80	2015/2016	Sebit Dispensary	purchase of land-1 acre	400,000	complete
81	2015/2016	Samor Dispensary	Plastering, Painting, Doors and windows of dispensary	500,000	complete
82	2015/2016	Chepkalit Dispensary	Plastering, Painting, Doors and windows of 3 roomed staff house	600,000	complete
83	2015/2016	Embotorokwo Water Project	Preservation of water intake and piping	500,000	complete
84	2015/2016	Cheptumot Water Project	Preservation of water intake	300,000	complete
85	2015/2016	Riton Water Project	Preservation of water intake	300,000	complete
86	2015/2016	Mnpoi Water Project	2km water piping	300,000	complete
87	2015/2016	Cheptorow Water Pan	Construction of a new water pan	3,500,000	complete
88	2015/2016	Makong Water Project	1.5km water piping	150,000	complete
89	2015/2016	Chemurta Water Project	Preservation of water intake	200,000	complete
90	2015/2016	Ketudo Water Project	Construction of water intake	300,000	Complete
91	2015/2016	Manian Water Project	Renovation; Repair of water intake and replacing pipes	400,000	complete
92	2015/2016	Munus Water Project	Preservation of water intake	300,000	complete
93	2015/2016	Kaweta Water Pan	Construction of a new water pan	3,500,000	complete
94	2015/2016	Ptokigh Water Project	Preservation of water intake	150,000	complete
95	2015/2016	Kakusoyo Water Project	Water piping	400,000	complete

96	2015/2016	Kaltit Water Project	Water tank and piping	300,000	Complete
97	2015/2016	Kopono Sawarit Water Project	Construction of water intake and piping	300,000	Complete
98	2015/2016	Tarakit Water Project	Water piping	250,000	complete
99	2015/2016	Psupen Water Project	Water piping	250,000	complete
100	2015/2016	Chelowo Water Project	Construction of water intake and piping	500,000	complete
101	2015/2016	Sesoi Water Pan	Construction of a new water pan	3,500,000	complete
102	2015/2016	Norayon Water Project	Water piping	200,000	complete
103	2015/2016	Sait Water Project	Water piping	300,000	complete
104	2015/2016	Sosoitis Water Project	Preservation of water intake	250,000	complete
105	2015/2016	Kitony Sub-Service Dam	Construction of Sub-service dam	400,000	Complete
106	2015/2016	Singorokoi Cattle Dip	Fencing and roofing of cattle dip	250,000	Complete
107	2015/2016	Cheparten Cooling Plant	Roofing and painting – kshs 200,000, and Purchase of cooler – kshs 4,000,000	4,200,000	complete
108	2015/2016	Kanyikenya Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000	complete
109	2015/2016	Tapoyo-Cherot Road	Light grading works- 5Km road	1,300,000	complete
110	2015/2016	Priokwo Junction-Cheptiyis Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000	complete
111	2015/2016	Chepkaitit Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	800,000	complete
112	2015/2016	Kochiy-Mistin Road	Bush clearing and manual reshaping of 2km road	300,000	complete
113	2015/2016	Muruny Road	Light grading works- 5Km road	1,000,000	complete
114	2015/2016	Kamusareria Road	Bush clearing and manual reshaping of 2km road	300,000	complete
115	2015/2016	Ksai Road	Light grading works -6KM road	1,000,000	complete
116	2015/2016	Pusilem Road	Bush clearing, manual reshaping, Removing stumps and rocks of 4km road	500,000	Complete
117	2015/2016	Tumwonoi Road	Manual reshaping, Removing stumps and rocks of 4km road	400,000	complete

118	2015/2016	Kakata-Sakarai Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	1,000,000	complete
119	2015/2016	Imonpoghet-Tukumo Road	Bush clearing and manual reshaping of 3km road	300,000	complete
120	2015/2016	Kona - Lyon Road	Construction of new road: Bush clearing, manual reshaping, Removing stumps and rocks of 6km road	1,000,000	Complete
121	2015/2016	Kaipawis-Nyarkulian Road	Bush clearing, manual reshaping, Removing stumps and rocks of 2km road	300,000	complete
122	2015/2016	Tomoi Road	Light grading works- 6Km road	1,000,000	complete
123	2015/2016	Parua-Kurkat Road	Bush clearing and manual reshaping of 2km road	300,000	complete
124	2015/2016	Chepkelat Road	Construction of 2 timber bridges and bush clearing and manual reshaping of 2km road	1,200,000	complete
125	2015/2016	Kasopit Road	Light grading works- 6Km road	1,000,000	complete
126	2015/2016	Kokwopsis-Sakartin Road	Bush clearing and manual reshaping of 2km road	250,000	complete
127	2015/2016	Lalat Road	Bush clearing and manual reshaping of 2km road	200,000	complete
128	2015/2016	Tukumwok-Rotokech Road	Bush clearing and manual reshaping of 3km road	300,000	complete
129	2015/2016	Cheptoren Soil Conservation	Planting trees and sisal across gabions in cheptoren community land in Chepareria ward to mitigate soil erosion	600,000	complete
130	2015/2016	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	complete
131	2015/2016	Chepnyarilita 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	complete
132	2015/2016	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	Complete
133	2015/2016	Chepareria Divisional Offices	Renovation of Offices; Plastering, painting, repair of doors and windows and replacing iron sheets	1,500,000	Complete
134	2016/2017	Ortum Boys Primary School	Purchase of School bus, 33 seater Mini bus	5,000,000	complete
135	2016/2017	Penon Primary School	Foundation, Walling, Roofing, Plastering, Painting, door and windows of Administration Block	3,000,000	complete

136	2016/2017	Kabichbich Primary School	Purchase of School bus, 33 seater Mini bus	5,000,000	Complete
137	2016/2017	Tapach Mixed day secondary school	Purchase of School bus, 51 seater bus	7,000,000	complete
138	2016/2017	Chepareria Divisional Offices	Renovation of Offices; Plastering, painting, repair of floor, doors, windows and replacing iron sheets	755,172	Complete
			Completed Projects	99,999,464	

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

Reports and Financial Statements

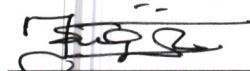
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	80,958,621	125,410,276.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		80,958,621	125,410,276.00
PAYMENTS			
Compensation of Employees	4	2,195,516	2,021,862.00
Use of goods and services	5	8,553,539	7,633,918.00
Transfers to Other Government Units	6	80,644,292	11,650,000.00
Other grants and transfers	7	47,336,944	50,818,000.00
Acquisition of Assets	8	-	41,157.00
Other Payments	9	-	-
TOTAL PAYMENTS		138,730,291	72,164,937.00
SURPLUS/DEFICIT		(57,771,670)	53,245,339.00

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 _____ 2017 and signed by:

Julius Siwareng



Chairperson - NG-CDF



Kipomet Festus



Fund Account Manager

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

Reports and Financial Statements

For the year ended June 30, 2017

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2017

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	4,083,322	61,854,992.50
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		4,083,322	61,854,992.50
REPRESENTED BY			
Retention	12		-
Fund balance b/fwd	13	61,854,993	7,357,653.50
Surplus/Deficit for the year		(57,771,670)	53,245,339.00
Prior year adjustments	14		1,252,000.00
NET FINANCIAL POSITION		4,083,322	61,854,992.50

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 _____ 2017 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

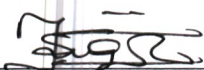
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW AS AT 30TH JUNE 2017

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from NG-CDF Board	1	80,958,621	125,410,276.00
Other Receipts	3	-	-
		80,958,621	125,410,276.00
Payments for operating expenses			
Compensation of Employees	4	(2,195,516)	(2,021,862.00)
Use of goods and services	5	(8,553,539)	(7,633,918.00)
Transfers to Other Government Units	6	(80,644,292)	(11,650,000.00)
Other grants and transfers	7	(47,336,944)	(50,818,000.00)
Other Payments	9	-	-
		(138,730,291)	(72,123,780.00)
Adjusted for:			
Adjustments during the year	14	-	1,252,000.00
		(57,771,670)	(54,538,496)
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8		(41,157.00)
Net cash flows from Investing Activities			(41,157.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(57,771,670)	54,497,339.00
Cash and cash equivalent at BEGINNING of the year	13	<u>61,854,993</u>	<u>7,357,653.50</u>
Cash and cash equivalent at END of the year	15	<u>4,083,322</u>	<u>61,854,992.50</u>

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 _____ 2017 and signed by:

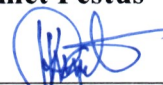
Julius Siwareng



Chairperson - NG-CDFC



Kipomet Festus



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY

Reports and Financial Statements
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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	81,896,552	63,354,993	145,251,545	142,813,613	2,437,932	98%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,552	63,354,993	145,251,545	142,813,613	2,437,932	98%
PAYMENTS						
Compensation of Employees	2,216,400	100,000	2,316,400	2,195,516	120,884	95%
Use of goods and services	5,154,290	3,500,000	8,654,290	8,553,539	100,751	99%
Transfers to Other Government Units	43,500,000	40,000,000	83,500,000	80,644,292	2,855,708	97%
Other grants and transfers	31,025,862	19,754,993	50,780,855	47,336,944	3,443,911	93%
Acquisition of Assets						
Other Payments						
TOTALS	81,896,552	63,354,993	145,251,545	138,730,291	6,521,254	96%

The POKOT SOUTH NG-CDF financial statements were approved on _____ 2017 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 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

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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, 2017.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016-2017	2015-2016
		Kshs	Kshs
NG-CDF Board	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
	AIE NO... 825909	500,000.00	
	AIE NO... 829978	4,094,827.60	-
	AIE NO... 839571	1,000,000.00	-
	AIE NO... 855078	36,853,449.00	-
	AIE NO... 855549	38,510,344.10	-
TOTAL		80,958,621	125,410,276

2. PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 - 2016
	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	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016-2017	2015-2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2016-2017	2015-2016
	Kshs	Kshs
Basic wages of contractual employees	2,195,516	2,021,862.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	2,195,516	2,021,862.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016-2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	1,052,000	867,200.00
Communication, supplies and services	300,000	-
Domestic travel and subsistence	679,951	1,190,300.00
Printing, advertising and information supplies & services	695,000	-
Rentals of produced assets	-	-
Training expenses	830,000	-
Hospitality supplies and services	445,000	-
Fuel, Oil & Lubricants	1,535,000	400,000.00
Specialized materials and services	-	-
Office and general supplies and services	250,000	-
Other operating expenses	865,000	78,235.00
Routine maintenance – vehicles and other transport equipment	281,588	486,183.00
Routine maintenance – other assets		775,000.00
Committee allowances	1,020,000	1,217,000.00
Other committee expenses	600,000	2,620,000.00
Total	8,553,539	7,633,918.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017 Kshs	2015-2016 Kshs
Transfers to National Government entities		
Transfers to primary schools	52,144,292	1,000,000.00
Transfers to secondary schools	27,900,000	8,050,000.00
Transfers to tertiary institutions	-	-
Transfers to health institutions	600,000	2,600,000.00
TOTAL	80,644,292	11,650,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017 Kshs	2015- 2016 Kshs
Bursary	23,825,000	22,868,000.00
Mock & CAT	-	-
Water projects	4,250,000	12,700,000.00
Agriculture projects	1,950,000	-
Electricity projects	-	-
Security projects	2,655,172	-
Roads projects	2,450,000	10,900,000.00
Sports projects	4,237,929	-
Environment projects	-	-
Emergency projects	5,430,000	4,350,000.00
Total	47,336,944	50,818,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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**Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2016-2017	2015-2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	41,157
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	-	41,157

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
specify	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016-2017 Kshs	2015-2016 Kshs
<i>Equity Bank, Kapenguria branch, A/C No. 1070261730873</i>	4,083,322	61,854,992.50
Total	4,083,322	61,854,992.50

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	61,854,993	7,357,653.50
Cash in hand	-	-
Imprest	-	-
Total	61,854,993	7,357,653.50

14. PRIOR YEAR ADJUSTMENTS

	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	-	1,252,000.00
Cash in hand	-	-
Imprest	-	-
Total		1,252,000.00

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

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15.3: OTHER PENDING PAYABLES (See Annex 3)			
		Kshs	Kshs
Amounts due to other Government entities (see attached list)		-	-
Amounts due to other grants and other transfers (see attached list)		4,083,322	-
Others (specify)		-	-
Total		4,083,322	-

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	4,427,144.10	xxx
	4,427,144.10	xxx

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT SOUTH CONSTITUENCY

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT SOUTH CONSTITUENCY

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Item	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016/17	Outstanding Balance 2015/16	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.	Cheparten Cooling Plant	Purchase of cooler machine	4,000,000		4,000,000		Funds reallocated
5.	Emergency	Cater for unforeseen occurrences	83,322		83,322		No emergency
6.							
	Sub-Total		4,083,322		4,083,322		
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total		4,083,322		4,083,322		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures		
Transport equipment	6,158,843.00	6,158,843.00
Office equipment, furniture and fittings	211,799.00	211,799.00
ICT Equipment, Software and Other ICT Assets	99,000.00	99,000.00
Other Machinery and Equipment	13,600.00	13,600.00
Heritage and cultural assets		
Intangible assets		
Total	6,483,242.00	6,483,242.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Kaikai Primary School	Equity Bank	1070164174292	896.20	
Chepukat Primary School	Equity Bank	1070199776624	878.90	
Pusian Primary School	Equity Bank	1070163673981	42,460.00	
Koporoch Primary School	Equity Bank	1070171821724	400,000.00	
Empoghat Daystar Primary School	Equity Bank	1070169922314	400,590.00	
Chepkoriong Primary School	Equity Bank	1070164081514	730.00	
Manian Primary School	Equity Bank	1070195572645	48.00	
Kabichbich Primary School	Equity Bank	1070164375353	1,321.75	
Korosion Primary School	Equity Bank	1070172068530	199,780.00	
Mbayai Central Primary School	Equity Bank	1070172175173	300,000.00	
Kapchesich Primary School	Equity Bank	1070163451549	3,350.00	
Chemoril Primary School	Equity Bank	1070162156857	9,165.00	
Chepokoro Primary School	KCB Bank	1150413344	400,000.00	
Kaporowo Primary School	KCB Bank	1105576248	400,000.00	
Tapach Primary School	KCB Bank	1120135109	400,000.00	
Kapchikar Mixed day Secondary School	Equity Bank	1070262025311	10,310.25	
Chepkoriong Secondary School	Equity Bank	1070172161966	576,720.00	
Parua Mixed Day Secondary School	Equity Bank	1070295653186	400,217.50	
Sekution Secondary School	Equity Bank	1070264563752	10,775.00	
Tapach Mixed day secondary school	Equity Bank	1070298918391	869,901.50	
Total			4,427,144.10	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2014/15	Bursary over expenditure of kshs 4,529,276 with no approval, and the bursary subcommittee did not include two members who are not members of CDFC	Kshs 4,529,276 was the bursary balances brought forward from the previous financial year. We also wish to confirm that members who are not part of the bursary sub-committee were co-opted	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Relevant ministries were not consulted in determining the cost of water projects amount to kshs 7,950,000	The technical departments are always consulted. The budget estimates were submitted to the district water officer who used to sanction them before the disbursements were made. Attached stamped budgets	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	The payments of construction of water pans of kshs 9,600,000 were not made against completion certificates and inspection	We confirm that the inspection and acceptance committee did inspect the projects and raised completion certificates. See completion certificates attached	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Direct procurement of motor vehicle from Toyota (K) Ltd at kshs 6,158,843. No inspection and acceptance report	Toyota (K) Ltd had entered a contract with the government for the supply of vehicles as at the time negotiations for purchase of the vehicle and budgeting were being done. Also, the ministry had not produced a new circular on contracted suppliers for	Kipomet Festus Fund Account Manager	Not Resolved	31/12/2017

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Reference No. on the External audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		vehicles by the time the purchase was undertaken. The list of new contracted supplier not yet issued. That is why we procured from them. Further, attached please see the inspection and acceptance committee report for the vehicle			
FY 2014/15	Unexplained variances in summary statement of appropriation	The correct position is as indicated in the attached	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Bank certificate were not provided to ascertain cash and cash equivalents	Attached please find the bank certificate for audit verification	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Variance of kshs 227,099 in the summary of the Fixed Asset register	The Kshs 227,099 relates to previous financial years assets. While Ksh 6,158,843 incurred on the purchase of motor vehicle relates to the year under review	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Under expenditure of kshs 7,202,893 on budget performance	The under expenditure of Kshs 7,202,893 or 4.3% was as a result of funds disbursement delays from the CDF Board and management challenges from PMCs, which has later been settled and the expenditure is now 100%.	Kipomet Festus Fund Account Manager	Resolved	
FY 2014/15	Unspent balance of 1,900,000 or 2.5% on project implementation	The Non disbursement of Ksh 1,000,000 to the three projects was caused by the PMC	Kipomet Festus Fund Account Manager	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – POKOT
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Reference No. on the External audit Report	Issue / Observations from Auditor		Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
			having not complied with guidelines so as to warrant the funding. Such as lack of separate bank accounts for the projects among other documentations such as bill of quantities and drawings and designs. However, the PMC have complied and funds have been disbursed. Non-utilization of Ksh 900,000.00 by the project had been occasioned by some management challenges within the project management committee which have since been dealt with and the project has utilized the funds			
FY 2014/15	Kaikai pry school of kshs 500,000 and Kalia Day sec school of kshs 200,000 had stalled , while Chepkopegh dispensary staff quarters of kshs 700,000had not been put to use		The funding for completion of Kaikai Primary School project has been factored in the proposal of financial year 2016/2017 and Kalia Day Secondary School project was factored in the proposal of financial year 2015/2016. The completed staff quarters at chepkopegh dispensary is now in use	Kipomet Festus Fund Account Manager	Resolved	