

# Citizen's Local Authority Transfer Fund Report Card for Town Council of Wote, Makueni County



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The findings expressed herein are those of the NTA and do not necessarily reflect the views of our partners.

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## 1.0 Introduction

- This Citizen's Report Card has been researched and published by the National Taxpayers Association (NTA) to sensitize citizens, elected representatives, government officials and civil society organizations on the management of the Local Authority Transfer Fund (LATF).
- The NTA is a national, independent, non-partisan organization focused on improving the delivery of services and the management of devolved funds for the benefit of all Kenyans.
- The NTA is supervised by a Governing Council of prominent civil society and private sector leaders. The day to day operations of the NTA are managed by the NTA Secretariat based in Nairobi and eight Regional NTA offices located at the provincial headquarters. The NTA is establishing Constituency Monitoring Committees of volunteers at the constituency level across Kenya.
- The NTA has researched and published Citizen's Report Cards in 82 constituencies and 15 Local Authority Transfer Fund (LATF) Reports from all provinces in Kenya.
- This Citizen's Report Card presents findings from research in Town Council of Wote. The report covers one government Financial Year 2007/08.
- The monitoring exercise was conducted between January and October 2010.
- It is important to note that the Financial Year 07/08 was simply used to set the scope of the work based on NTA's interest but financial reporting takes into consideration accumulated allocations to the monitored projects over the years.

## 2.0 Executive Summary

- The main findings from NTAs research in Town Council of Wote are listed in Table 1 below.
- Project profiles and digital photographs of all CDF projects visited and assessed are listed in Annex 1.
- The key findings for projects funded and monitored in Financial Year 2007/2008 are as follows:

### **Kshs. 491, 020 of taxpayers' money has been wasted due to badly implemented projects**

26% of the total CDF funds allocated to the monitored projects in FY 2007-08 were on ineffective projects

### **3.1 Recommendations for the Town Clerk and the Ward Councillors**

1. Complete all incomplete LATF projects.
2. Trace and fully account for all missing funds.
3. Reduce by 80% badly implemented LATF projects.
4. Make available all records of LATF projects, plus Bills of Quantities

**Table 2: Summary of Findings from NTA Audit of LATF Projects (FY) 2007- 08 in Town Council of Wote**

Category	Project Assessment Classification	No. of Projects	Budget Awarded	Budget Spent	Budget Unaccounted For
			Kshs.	Kshs.	Kshs.
A	<b>Well built, completed projects</b> - good quality construction, good value for money for taxpayers'.	4	897, 505	897, 505	-
B	<b>Badly built, complete and incomplete projects</b> - poor quality construction, money wasted, poor value for money	1	491, 020	491, 020	-
C	<b>Well built, incomplete projects</b> - project not yet complete, being built in phases, so far well built	2	466, 000	466, 000	-
<b>TOTAL</b>		7	<b>1, 854, 525</b>	<b>1, 854, 525</b>	-

Main Findings	Summary of Funds (Kshs.)	% of Total
<b>Total Money Badly Used (B Projects)</b>	<b>491, 020</b>	<b>26%</b>
<b>Total Money Wasted (D Projects)</b>	-	-
<b>Budget Unaccounted For</b>	-	-

## 4.0 NTA Research Methodology

The research methodology involved the following stages and methods.

### 1. Secondary Data Collection and Analysis

NTA Regional Officer held a series of meetings with district and constituency officials to collect information on LATF projects funded in FY 2007/08.

### 2. Project Site Visit, Rapid Assessment, and User Interviews

NTA Regional Officer visited all selected LATF projects funded in FY 2007/08. At each project site they:

- i. took digital photographs of the project;
- ii. undertook a rapid assessment of the project using a structured Project Rapid Assessment Form (see Annex 2)<sup>1</sup>.

### 3. Desk-based Independent Technical Assessment and Strategic Visits

At this stage NTA Regional Officer contracted a local engineer (or quantity surveyor) to undertake an independent desk review which involved: (i) analysis of secondary data and data collected in the field; (ii) strategic field visits to selected projects where additional information was needed; and, (iii) classification of all projects into one of the six categories above.

### 4. Desk-based Analysis and Final Project Classification

Following the independent technical assessment, the NTA Regional Officer met with the contracted engineer or quantity surveyor to compare her/his list of categorised projects. The output of this meeting was a final list of categorised projects as follows:

#### Category A Projects – Well implemented, completed projects

This category was for LATF projects which had scored above 50% on the Project Technical Assessment Form (Annex 4)<sup>2</sup>, and were found to be well built, with good value for money (i.e. the budget was the right amount for the infrastructure delivered).

#### Category B Projects – Badly implemented, complete and incomplete projects

This category was for LATF projects which had scored less than 50% on the Project Technical Assessment Form, and were found to be poorly constructed with poor value for money, and/or with budgets much larger than what was actually delivered.

#### Category C Projects – Well implemented, ongoing projects

This category was for LATF projects which had scored above 50% on the Project Technical Assessment Form, and were projects well implemented but incomplete, i.e. money had been used to build a structure of good quality, but the construction is ongoing.

#### Category D Projects - Abandoned Projects

This category of projects are incomplete and did not receive financial allocation in the subsequent Financial Year. It should be noted that the LATF Act provides for continuous allocation to projects until completion.

#### Category E Projects – Ghost projects

This category was for LATF projects officially allocated funds which had been spent, but the project did not physically exist at the time of study i.e. it was a ghost project.

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<sup>1</sup> The data listed in this form was based on the findings from interviews with project users


<sup>2</sup> The Regional Officer gave each project a score out of 30 marks for: (1) Community participation in project selection/community users satisfaction with the project (10 marks); (2) Project completion status - on time/within budget? (10 marks); and, (3) Technical assessment of overall quality of construction and finish (10 marks).

### **Category F Projects – Reallocated Funds**


This category was for LATF projects that were not implemented for the reason that the funds were reallocated to other projects and with authority from the LATF Board in accordance with the LATF Act.

# Annex 1


Project Classification Summary Tables,  
Project Profiles and digital photographs  
for all LATF projects visited and assessed  
in the Financial Year (FY) 2007 - 08

<b>Project Number</b>	LATF W/09/07/-08		
<b>Local Authority</b>	Town Council of Wote		
<b>Project Name</b>	Kivandini water catchment		
<b>Project Activity</b>	Construction of a sand dam		
<b>Ward</b>	Wote		
<b>Date of Assessment</b>	13.08.2010		
<b>Total Funds Awarded to Date</b>	192, 000		
<b>Total Funds Spent to Date</b>	192, 000		
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b> A
<b>Technical Assessment Score</b>	70%		<b>Project Status</b> Complete and not in use


**Comments:** The community participated in identification and construction of the sand dam along a nearby seasonal river which is expected to harvest water that will be used during the dry season. A 4feet high and 7feet was well constructed across the river.

<b>Project Number</b>	LATF W/01/07-08		
<b>Local Authority</b>	Town council of wote		
<b>Project Name</b>	Kyumu secondary school		
<b>Project Activity</b>	Fencing phase 2		
<b>Ward</b>	Kilala/Kaumoni		
<b>Date of Assessment</b>	17.08.2010		
<b>Total Funds Awarded to Date</b>	245, 000		
<b>Total Funds Spent to Date</b>	245, 000		
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b> A
<b>Technical Assessment Score</b>	77%		<b>Project Status</b> Complete and in use


**Comments;** The school community proposed the school fencing to separate it from adjacent Kyumu primary school and avoid disruption during lessons. The fence has secured the school farm from animals intrusion. Metallic posts and gates were well fitted. The fencing of the school compound from the main road to the main gate was also properly executed.


<b>Project Number</b>	LATF W/02/07-08		
<b>Local Authority</b>	Town Council of Wote		
<b>Project Name</b>	Ndungji-kya luma road		
<b>Project Activity</b>	Bush clearing along kya luma road		
<b>Ward</b>	Kako		
<b>Date of Assessment</b>	16.08.2010		
<b>Total Funds Awarded to Date</b>	236, 250		
<b>Total Funds Spent to Date</b>	236, 250		
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b> A
<b>Technical Assessment Score</b>	53%		<b>Project Status</b> Complete and in use


**Comments:** The following roads were done; Ndungi kya Luma road serving three villages, Kalamba road serving one village, Kyaume road serving one village, Uviluni road serving one village and Mbembeni road serving two villages. The roads require routine maintenance.

<b>Project Number</b>	LATF W/06/07-08		
<b>Local Authority</b>	Town Council of wote		
<b>Project Name</b>	Mutune road		
<b>Project Activity</b>	Rehabilitation of mutune road		
<b>Ward</b>	Kikumini		
<b>Date of Assessment</b>	13.08.2010		
<b>Total Funds Awarded to Date</b>	224, 255		
<b>Total Funds Spent to Date</b>	224, 255		
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b> A
<b>Technical Assessment Score</b>	50%		<b>Project Status</b> Complete and in use

**Comments:** The locals participated in clearing bushes along Mutune road, manual reshaping and repair of drift. East Ngosini to Kwa Kathoka road was rehabilitated.

<b>Project Number</b>	LATF W/10/07-08			
<b>Local Authority</b>	Town Council of Wote			
<b>Project Name</b>	Nduumani water project			
<b>Project Activity</b>	Construction of a sand dam			
<b>Ward</b>	Kilala/Kaumoni			
<b>Date of Assessment</b>	17.08.2010			
<b>Total Funds Awarded to Date</b>	491, 020			
<b>Total Funds Spent to Date</b>	491, 020			
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b>	B
<b>Technical Assessment Score</b>	49% B		<b>Project Status</b>	Complete and not in use
<b>Comments:</b> The project was poorly implemented with cracks visible on the walls that could pose danger to the locals. The locals were not involved in its implementation.				

<b>Project Number</b>	LATF W/04/07-08			
<b>Local Authority</b>	Town council of wote			
<b>Project Name</b>	Kitonyini /Sia sand dam			
<b>Project Activity</b>	Construction of retaining wall			
<b>Ward</b>	Muvau			
<b>Date of Assessment</b>	16.08.2010			
<b>Total Funds Awarded to Date</b>	232, 000			
<b>Total Funds Spent to Date</b>	232, 000			
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b>	C
<b>Technical Assessment Score</b>	80%		<b>Project Status</b>	Ongoing
<b>Comments:</b> The project was ongoing at the time of NTA's field visit; so far, the implementation process is commendable. Workmanship is standard and quality materials were in use. Once complete, the project will provide water to the community by retaining water in the sand dam. The locals were involved in the wall construction.				

<b>Project Number</b>	LATF W/03/07-08			
<b>Local Authority</b>	Town council of wote			
<b>Project Name</b>	Ngunu primary school			
<b>Project Activity</b>	Construction of the tuition block			
<b>Ward</b>	Muvau			
<b>Date of Assessment</b>	16.08.2010			
<b>Total Funds Awarded to Date</b>	234, 000			
<b>Total Funds Spent to Date</b>	234, 000			
<b>Total Unaccounted Funds</b>	0		<b>Project Category</b>	C
<b>Technical Assessment Score</b>	70%		<b>Project Status</b>	Ongoing
<b>Comments:</b> Construction materials; cement, bricks, iron sheets were bought and been used in the construction. The locals were involved in the project implementation. More funding is recommended.				

**Annex 2**  
**LATF Project Rapid Assessment Form**

Recommendation (mark one box)	Stage 1 = OK	Stage 2 = Further Investigation	Report No.	

Local Authority Name		Ward	
Project Name		Project Number	
Project Activity		Rural/Urban	
MPs Name (2007)		MPs Name (2008)	

Project Status	Complete		Incomplete/stalled		Ongoing		Does not exist	
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Amount Awarded	FY 2007/08	FY 2006/07	FY 2006/05	FY 2005/04
Kshs.				

Total CDF Funds Spent to date (April 2009) Kshs.	
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Total Other Funds Spent to date (April 2009) Kshs. (NGOs, CBOs, FBOs, Private Sector, etc.)	
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Total Funds Spent to date (April 2009) Kshs.	
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CDF Project Manager Name		Contact Nos	
Project Contractor Name		Contact Nos	
Other Contact Person		Contact Nos	

**Field Visit Assessment Information**

Name or general position of people met at project site	
1.	3.
2.	4.

Project Score	Out of 10	Comments
Community participation in selection/community/users satisfaction		
Project completion status -- on time/within budget?		
Visual assessment of overall quality of construction and finish		
Total Project Rapid Score (out of 30)		

Note: A mark of 10 is excellent, while a mark of 1 is very bad

Signature of RO:		Time and Date:	
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### Annex 3

## LATF Project Users Questionnaire

Quest. No.:
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Name of RO
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**Instructions for ROs**

- Explain who you are, and the purpose of your visit. Clearly state that the interview is anonymous.
- Ask the person if they know about the concerned project before starting the interview, if they have no knowledge then do not interview them.
- If the person agrees to be interviewed, ask how long they have been resident in the community. If it is less than six months do not undertake the interview. Do not interview people directly or officially involved in managing the project as they will have a bias.
- ROs must interview a mix of women and men at all project locations.
- The minimum requirement is 4 user interviews/project.
- In questions with written answers be very clear and concise.

1. Name of District		2. Local Authority Name	
3. Name of Project		4. Location Name	
5. Gender of person interviewed (circle one answer number)		1. Female	2. Male
6. Age of person interviewed		_____ years	
7. Occupation (circle one answer number)	1. Farmer 2. Business Owner 3. Labourer /Housekeeper	4. Private Sector Employee 5. Government employee 6. Other (explain) _____	
8. RO -- Why have you selected this person? (list relationship to project)	1. Resident lives near project 2. Resident from community uses the project 3. Other (explain) _____		
9. Do you know who funded the project?		1. Yes	2. No
10. If yes, can you say who?	1. CDF 2. LATF 3. MP	4. Community 5. Donors/NGOs 6. Government	7. Councillor 8. Private company 9. Do not know 10. Other (explain) _____
11. Is the project complete and in use, or incomplete and in use?	1. Project is completed and in use 2. Project is completed and not in use 3. Project is incomplete and in use 4. Project is incomplete and not in use 5. Project is "missing", does not exist		
12. Please explain your answer? (If the person choose option 2, 3, 4, or 5)			
13. Did you or people you know in the community participate in project selection?	1. Yes, community participated 2. No, community did not participate 3. Do not know		
14. If yes, please explain how you know this?	1. I attended the meeting 2. I know people who attended and they told me 3. Other (explain) _____		
15. If yes, do you know approximately how many people attended the meeting to select the project?	1. _____ people (write the number) 2. Do not know		
16. If yes to Q10, (community participated in project selection), Was this project selected as a priority for this community?	1. Yes 2. No 3. Do not know		

17. If no to Q10, do you know who selected the project?	1. MP 2. Councillor	3. Chief/Govt. official 4. Do not know	5. Other _____
18. Did you or people you know in the community participate in project implementation?	1. Yes, community participated 2. No, community did not participate 3. Do not know		
19. If yes, how?	1. They contributed labour/security/supervision/goods/materials/land etc. 2. They gave money 3. Other (explain) _____		
20. Was there a Project Management Committee formed for this project?	1. Yes	2. No	3. Do not know
21. If yes, who selected this Committee?	1. MP selected 2. Community selected 3. MP and community	4. Councillor selected 5. Govt. selected	6. Do not know 7. Other (explain) _____
22. What is your satisfaction in terms of quality of the facility and value for money spent on this project?	1. Very satisfied 2. Satisfied	3. Dissatisfied 4. Very dissatisfied	
23. If Dissatisfied or Very dissatisfied, explain why?			
24. Was this project transparently managed?	1. Yes 2. No	3. Do not know	
25. If no, explain why not?			
26. How would you rate the project in terms of impact on beneficiaries?	1. High impact – many people in community benefited 2. Medium impact – some people in community benefited 3. Low impact – none/few people in community benefited		
27. What are the three most important future projects for this community?	1. 2. 3.		
28. Can you suggest ways to improve implementation of CDF projects?	1. 2. 3.		
29. RO Verification -- What is the actual completion status of the project based on observation? (visit the project and then complete this question)	1. Project is completed and in use 2. Project is completed and not in use 3. Project is incomplete and in use 4. Project is incomplete and not in use 5. Project is “missing”, does not exist		

Name of interviewer	Signature of interviewer	Date and time of interview

## Annex 4

### Technical Project Assessment Form

Project Score (Out of 100)	%
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Project No.	
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Project Type (LATF/CDF)	
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Project No.	
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Project Name		Local Authority Name	
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District Name		Location / Ward Name	
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Area	Out of 10	Justify the score you gave with explanation below (write clearly and neatly)
(1) Quality of materials used		
(2) Project completion status -- on time/within budget?		
(3) Project cost – does it represent value for money		
Total (total the marks given out of 30, then list %)		<b>What is your overall recommendation (circle one answer)</b> 1. Project <u>has been</u> well implemented and looks as though there is good value for money for the community. 2. Project <u>has not been well</u> implemented and looks as though funds have not been well used. 3. Is difficult to fully assess.
	%	

**Note: A mark of 10 is excellent, while a mark of 1 is very bad.**

Name of technical reviewer:	Date:
Signature of technical reviewer:	Time: