

REPUBLIC OF KENYA



*Paper laid  
By the Hon Aden Duale, M.P.  
Leader of Majority  
Thurs 30/7/15  
WN*



**KENYA NATIONAL AUDIT OFFICE**

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**REPORT**

TABLE OFFICE  
S/No.....  
30 JUL 2015  
Sign.....  
PAPER LAID

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND-  
TURKANA WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - TURKANA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Turkana West Constituency set out on pages 4 to 17, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards of Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting

estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## **Basis for Disclaimer Opinion**

### **1.0 Other Grants and Transfers**

The statement of receipts and payments reflects an expenditure of Kshs.11,178,591.80 under other grants and transfers. However, records made available only supported an amount of Kshs.4,833,600.00 relating to bursary awards, while the minutes of the bursary committee and the payment vouchers to support the balance of Kshs.6,344,991.80 were not provided for audit review. Consequently, the validity and accuracy of other grants and transfers amount of Kshs.11,178,591.80 for the year ended 30 June 2014 could not be confirmed.

### **2.0 Transfers to Other Government Units**

The statement of receipts and payments reflects a figure of Kshs.17,630,815.00 in respect of transfers to other government units. However, records availed for audit review show that Kshs.20,141,825.00 was transferred to schools and health centres. The resultant difference of Kshs.2,511,010.00 has not been explained or reconciled.

### **3.0 Unvouched Expenditure**

The statement of receipts and payments reflects a figure of Kshs.1,003,160.00 in respect of use of goods and services. However, payment vouchers availed for audit only supported an expenditure amounting to Kshs.138,000.00 resulting to unsupported expenditure of Kshs.865,160.00. The statement further reflects figures of Kshs.859,000.00 and Kshs.465,456.30 relating to committee expenses and compensation for employees respectively for which, payment vouchers together with the supporting schedules were not provided for audit review. Consequently, the propriety of the expenditure of Kshs.2,327,616.30 for the year ended 30 June 2014 could not be confirmed.

### **4.0 Accuracy of the Financial Statements**

#### **4.1 Rounding off the Balances into Thousands**

It is stated in the financial statement that the figures have been rounded off to the nearest thousands. However, the figures reflected in the financial statements have not been rounded to the nearest thousands. Consequently, the figures in these financial statements are misstated in thousands.

## **4.2 Budget Variance**

The summary statement of appropriation, reflects the original and approved expenditure budget totalling Kshs.39,510,720.70. However, documents availed for audit review reflected that the expenditure budget approved by the CDF Board amount to Kshs.116,070,134. The resultant difference of Kshs.76,559,413.30 has not been explained or reconciled. Further, the summary statement of appropriation is misstated by a budget utilization difference of Kshs.39,510,720.70 instead of nil balance. Consequently, the accuracy of the summary statement of appropriation could not be confirmed for the year ended 30 June 2014.

## **4.3 Notes to the Financial Statements**

Notes 4 upto 17 as set out on the statements of receipts and payments and statement of financial assets and liabilities at pages 4 to 5 are different with the respective notes to the financial statements at pages 11 to 16. Consequently the presentation of the financial statement balances is not in line with International Public Sector Accounting Standard No.1 which requires that notes to the financial statements be in agreement. Consequently, the financial statements have not been prepared in a form that complies with the International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB).

### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

**Nairobi**

**25 June 2015**

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[15<sup>TH</sup> SEPTEMBER 2014]



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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2014**

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

## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

### **(b) Key Management**

The *Constituency's* daytoday management is under the following key organs:

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

### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Ekeno. R.Ng'uleny</b>
3.	District Accountant	<b>Noah Otieno</b>

### **(d) Fiduciary Oversight Arrangements**

*List the CDFC as gazetted*

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<b>NO.</b>	<b>Name</b>	<b>Category</b>	<b>Designation</b>
1.	PAUL LOUREN	NOMINEE FROM NGO	CHAIRMAN
2.	HON. DANIEL EPUYO	MEMBER OF PALIAMENT	EX - OFFICIAL
3.	EKENO.R.NGULENY	OFFICER OF THE BOARD	EX - OFFICIAL
4.	RAPHAEL LOGUM	DISABLED	MEMBER
5.	EMURIA LOTUK	YOUTH REPRESENTATIVE	MEMBER
6.	ERASTUS LOKULAN	MEN NOMINEE	MEMBER
7.	JAMES NAWREET	MEN NOMINEE	MEMBER
8.	SELINA IDOKO	WOMEN NOMINEE	MEMBER
9.	DORCAS AKAI	WOMEN NOMINEE	MEMBER
10.	MOHAMMED HAJI DARA	DEPUTY COUNTY COMMISSIONER	MEMBER
11.	REBECCA AKENO	WOMEN NOMINEE	MEMBER

**(e) Entity Headquarters**

P.O. Box 14  
CDF Office  
Kakuma, KENYA

**(f) Entity Contacts**

Telephone: (254)728482257  
E-mail: enguleny@cdf.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

1. Equity Bank Ltd  
LODWAR Branch  
Account no. **0990261750094**

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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

The Fund Account Manager in charge of the TURKANA WEST *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the TURKANA WEST *CDF* accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the TURKANA WEST *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the TURKANA WEST *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the TURKANA WEST *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 TURKANA WEST *CDF* financial statements were approved and signed on 19/9 2014.

**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**PAUL LOURENEKENO.R.NG'ULENY**

**Chairman CDFC**

**Fund Account Manager**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

#REF!	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	46,428,053.60	
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		46,428,053.60	
<b>PAYMENTS</b>			
Compensation to employees	4	465,456.30	
Use of goods and services	5	1,003,160.00	
Committee Expenses	6	859,000.00	
Transfers to Other Government Units	7	17,630,815.00	
Other grants and transfers	8	11,178,591.80	
Social Security Benefits	9	4,800.00	
Acquisition of Assets	10	7,429,603.00	
Other Payments	11	939,294.60	
<b>TOTAL PAYMENTS</b>		39,510,720.70	
<b>SURPLUS/DEFICIT</b>		6,917,332.90	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana West CDF financial statements were approved on 19/9/ 2014 and signed by:

PAUL LOURENEKENO.R.NG'ULENY  
Chairman CDFC

Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

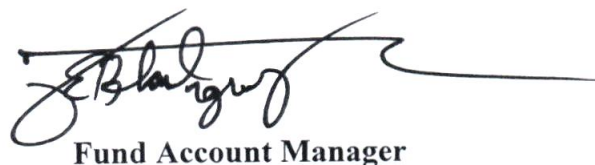
	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	6,071,692.90	
Cash Balances (sale of tenders,hire of grader)	13	00	
Outstanding Imprests	14	845,640.00	
Cash Equivalents ( eg sale of tender doc held in bankers cheque)	15	0	
<b>TOTAL FINANCIAL ASSETS</b>		<u>6,917,332.90</u>	

REPRESENTED BY

Fund balance b/fwd 1st July...	16	6,917,332.90	
Surplus/Deficit for the year			
Prior year adjustments	17	-	
<b>NET LIABILITIES</b>		<u>-</u>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA WEST CDF financial statements were approved on \_\_\_\_\_ 2014 and signed by:

PAUL LOURENEKENO.R.NG'ULENY  
Chairman CDFC

Fund Account Manager

19/09/2014

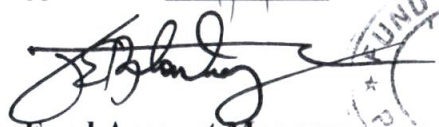
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**


**V: SUMMARY STATEMENT OF APPROPRIATION**

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	465456.30	0	465456.30	0	465456.30	100%
Use of goods and services	1003160.00	0	1003160.00	1003160.00	1003160.00	100%
Committee Expenses	859000.00	0	859000.00	859000.00	859000.00	100%
Subsidies	00	0	00	00	00	100%
Transfers to Other Government Units	17630815.00		17630815.00	17630815.00	17630815.00	100%
Other grants and transfers	11178591.80	0	11178591.80	11178591.80	11178591.80	100%
Social Security Benefits	4800.00	0	4800.00	4800.00	4800.00	100%
Acquisition of Assets	7429603.00	0	7429603.00	7429603.00	7429603.00	100%
Other Payments	<b>939,294.60</b>		<b>939,294.60</b>	<b>939,294.60</b>	<b>939,294.60</b>	
<b>TOTALS</b>	39510720.70	0	39510720.70	39510720.7	39510720.7	

The TURKANA WESTCDF financial statements were approved on 19/9 2014 and signed by:

**PAUL LOURENEKENO.R.NG'ULENY**  
**Chairman - CDFC**

  
**Fund Account Manager**





## VI. SIGNIFICANT ACCOUNTING POLICIES

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

### a) 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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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 Constituency.

### b) Recognition of revenue and expenses

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

### c) In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

### d) 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 various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also



FUND ACCOUNT MANAGER  
TURKANA WEST  
CONSTITUENCY  
15 SEP 2014  
P.O. Box 14-30531, 14200



# CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

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.

### *SIGNIFICANT ACCOUNTING POLICIES (Continued)*

#### **e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

#### **f) Budget**

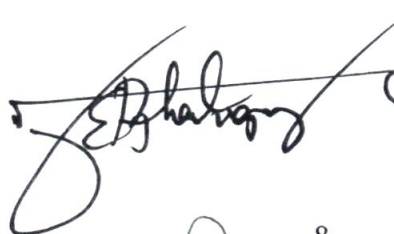

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.


#### **g) Comparative figures**

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

#### **h) 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, 2014.

  
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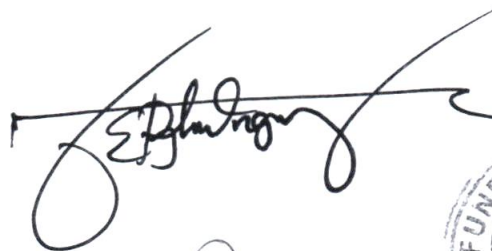
**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A735632	46,428,053.60	0
			0
			0
Conditional grants	AIE NO...	-	0
	<b>TOTAL</b>	<b>46,428,053.60</b>	<b>0</b>

**2. PROCEEDS FROM SALE OF NONFINANCIAL ASSETS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	
Receipts from the Sale Plant Machinery and Equipment	-	
Receipts from Sale of Certified Seeds and Breeding Stock	-	
Receipts from the Sale of Strategic Reserves Stocks	-	
Receipts from the Sale of Inventories, Stocks and Commodities	-	
Disposal and Sales of Non-Produced Assets	-	
Receipts from the Sale of Strategic Reserves Stocks	-	
<b>Total</b>	<b>00</b>	



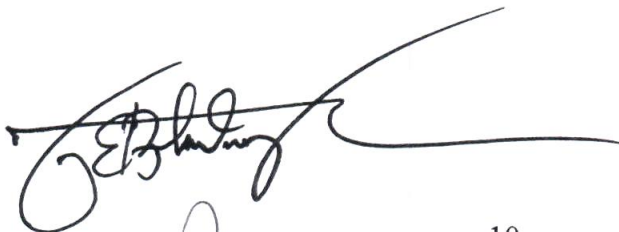



**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2014 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER REVENUES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	-	
Profits and Dividends	-	
Rents	-	
Other Property Income	-	
Sales of Market Establishments	-	
Receipts from Administrative Fees and Charges	-	
Receipts from Administrative Fees and Charges - Collected as AIA	-	
Receipts from Incidental Sales by Non-Market Establishments	-	
Receipts from Sales by Non-Market Establishments	-	
Receipts from Sale of Incidental Goods	-	
Fines Penalties and Forfeitures	-	
Receipts from Voluntary transfers other than grants	-	
Other Receipts Not Classified Elsewhere	-	
<b>Total</b>	<b>-</b>	

**COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
	465,456.30	
Basic salaries of contractual employees	-	
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>465,456.30</b>	<b>-</b>

  
  
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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

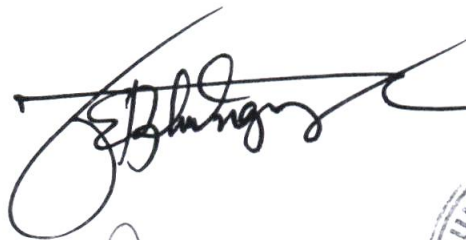
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

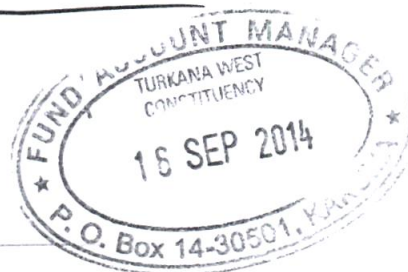
**4. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	17,000	-
Domestic travel and subsistence	51080.00	-
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	31700.00	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	118,480.00	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	35,000.00	-
Other operating expenses( fuel and lubricants)	590,900.00	-
Routine maintenance – vehicles and other transport equipment	159,000.00	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>1,003,160.00</b>	<b>-</b>

**5. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses		
Committee allowance	559,000.00	xx
	<b>859,000.00</b>	xx





**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities	17,630,815.00	XX
Transfers to Counties 000		
<b>TOTAL</b>	<b>17,630,815.00</b>	<b>XX</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	4,833,600.00	XX
Emergency relief and refugee assistance	-	XX
Subsidies to small businesses, cooperatives, and self employed	XX	XX
Other current transfers, grants	-	XX
Other capital grants and transfers	XX	XX
<b>Total</b>	<b>4,833,600.00</b>	<b>XX</b>

**8. SOCIAL SECURITY BENEFITS**

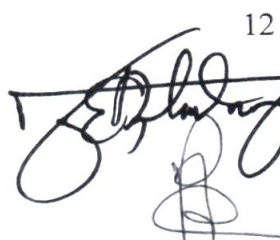
	2013 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits		XX XX
Social security benefits in cash and in kind		XX XX
Employer Social Benefits in cash and in kind		XX XX
<b>Total</b>		<b>00 XX</b>

**9. ACQUISITION OF ASSETS**

**Non Financial Assets**

	2013-2014	2012 - 2013

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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**

**Reports and Financial Statements**

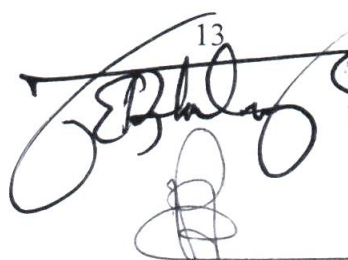
**For the year ended June 30, 2014 (Kshs'000)**

	Kshs	Kshs
Purchase of Buildings	Xx	XX
Construction of Buildings	Xx	XX
Refurbishment of Building	XX	XX
Construction of Roads	Xx	XX
Construction and Civil Works	Xx	XX
Overhaul and Refurbishment of Construction and Civil Works	Xx	XX
Purchase of Vehicles and Other Transport Equipment	Xx	XX
Overhaul of Vehicles and Other Transport Equipment	Xx	XX
Purchase of Household Furniture and Institutional Equipment	Xx	XX
Purchase of Office Furniture and General Equipment	XX	XX
Purchase of Specialised Plant, Equipment and Machinery	Xx	XX
Rehabilitation and Renovation of Plant, Machinery and Equip.	Xx	XX
Purchase of Certified Seeds, Breeding Stock and Live Animals	Xx	XX
Research, Studies, Project Preparation, Design & Supervision	Xx	XX
Rehabilitation of Civil Works	Xx	XX
Acquisition of Strategic Stocks and commodities	Xx	XX
Acquisition of Land	Xx	XX
Acquisition of Intangible Assets	Xx	XX
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises	Xx	XX
Domestic Public Financial Institutions	Xx	XX
Foreign financial Institutions operating Abroad	Xx	XX
Other Foreign Enterprises	Xx	XX
Foreign Payables - From Previous Years	Xx	XX
<b>Total</b>	<b>xx</b>	<b>XX</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-

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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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**11. Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Equity Bank Ltd Account No.0990261750094	6,071,692.90	-	6,071,692.90	
Name of Bank, Account No. & currency	-	-	-	
Name of Bank, Account No. & currency	-	-	-	
<b>Total</b>				

**12. CASH IN HAND**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-

*[Provide cash count certificates for each]*

**13. OUTSTANDING IMPRESTS**

Name of Officer or Institution	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Ekeno R.Ng'uleny	845,640.00	0	845,640.00

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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

*Total* 845,640.00

**14. Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<i>Describe the nature of deposit</i>	-	-	-	-
<b>Total</b>			<b>000</b>	<b>-</b>

**15. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		-
Cash in hand	6,071,692.90	-
Cash equivalents (short-term deposits)	-	-
Imprest	845,640.00	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<b>6,917,332.90</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*




**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

<b>18.4 FUNDS DUE TO PROJECTS</b>	
Health institutions	-
Tertiary Institution	-
Secondary schools	2,241,825
Primary schools	-

-	-
-	-
-	-
-	-
-	-

**18.5 DISBURSEMENTS FROM THE BOARD**

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
AIE NO A735632	46,428,053.00	2013/2014