

REPUBLIC OF KENYA

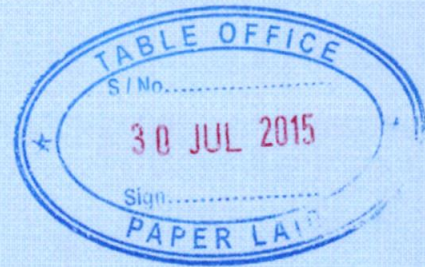


Paper laid
By the Hon Aden Duale
Leader of Majority on
Thurs 30/7/15
WN

KENYA NATIONAL AUDIT OFFICE



REPORT



OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund Turkana North Constituency set out on pages 5 to 18, 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 and submit the audit report in compliance with Article 229 (7) of the Constitution of Kenya. 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 judgement, 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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis of 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 of Opinion

1.0 Unvouched Expenditure

Included in other grants and transfers figure of Kshs.42,008,903.40 is an expenditure of Kshs.1,122,857 incurred on security for which payment vouchers together with supporting documents were not provided for audit review. Consequently, the propriety of the expenditure of Kshs.42,008,903.40 for the year ended 30 June 2014 could not be confirmed.

2.0 Cash and Cash Equivalent

2.1 The statement of financial assets and liabilities as at 30 June 2014 reflect cash and cash equivalent figure of Kshs.23,260,218.20 consisting of bank balance and outstanding imprest of Kshs.22,599,342.75 and Kshs.660,875.45 respectively. However, imprest records in support of Kshs.660,875 were not provided for audit verification. In addition, the Board of cash survey report was not provided in support of the bank balance of Kshs.22,599,342.75.

2.2 Further, the financial statement also reflects under Note 16 cash and cash equivalent brought forward balance of Kshs.40,807,062.60. However, the cash book and imprest records for the previous year were not provided in support of the balances. In absence of the imprest records, board of cash survey report and cash books, the accuracy and validity of the cash and cash equivalent amounting to Kshs.23,260,218.20 could not be confirmed as at 30 June 2014.

3.0 Bursaries

The statement of receipts and payments reflects other grants and transfers figure of Kshs.42,008,903.40 which include bursaries for secondary schools and tertiary institutions of Kshs.8,498,970 and Kshs.10,047,100 respectively. However, records availed for audit review indicated that the vetting of beneficiaries was done by Constituency Development Fund Committee contrary to CDF Circular Ref: CDF Board/Circulars/Vol. I/111 dated 13 September 2010 which requires that the vetting of beneficiaries be done by the bursary subcommittee. In addition, the vetting criteria used were not availed for audit review. Consequently, the propriety of the bursary disbursement of Kshs.42,008,903.40 for the year ended 30 June 2014 could not be confirmed.

4.0 Accuracy of the Financial Statement

4.1 Format of the Financial Statement

It is stated in the financial statements that the figures have been rounded off to the nearest thousands. However, the actual figures have not been rounded off to the nearest thousands. No reason has been provided for not rounding off the figures to the nearest thousand as disclosed.

4.2 Prior Year Adjustment

The statement of financial assets and liabilities reflects prior year adjustment figure of Kshs.898,212 which was however not supported by journal vouchers. Consequently, the accuracy of the statement of financial assets and liabilities including the cash flow statement for the year ended 30 June 2014 could not be confirmed.

4.3 Notes to the Financial Statements

Note 1 to the financial statement reflect the Fund received amount of Kshs.38,922,710.80 from the CDF Board, out of the total approved budget of Kshs.97,306,777 resulting to undisbursed amount of Kshs.58,384,066.20. However, the undisbursed balance of Kshs.58,384,066.20 has not been disclosed in these financial statements as required by the International Public Sector Accounting Standards and recommended by the Public Sector Accounting Standards Board.

Consequently, the management has not complied with the International Public Sector Accounting Standards and as prescribed by the Public Sector Accounting Standards Board.

Disclaimer of Opinion

Because of the significance of the matter 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 an audit opinion. Accordingly, I do not express an opinion on the financial statements.

Other Matter

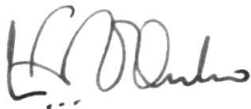
1. Failure to Open Bank Account

The Turkana Constituency Development Fund received a total of Kshs.142,515,559 during the year, made up of Kshs.103,592,848.20 for 2012/2013 and Kshs.38,922,710.80 for 2013/2014. However, management did not open a new bank account for the purpose of disbursement of funds for 2013/2014 financial year under review contrary to CDF Circular Ref. No. CDF Board/Circulars/Vol.II/167 dated 17 July 2013, that required parent constituencies bank accounts to be used for disbursement of funds for the financial year 2012/2013 and the preceding financial years and be closed after all such funds had been disbursed to Project Management Committees PMCs and upon preparation of bank reconciliation statement and other relevant financial records.

Consequently, the management did not comply with the CDF Board directive of 17 July 2013 on opening of new bank accounts.

2. Variations in the Budget Approved by the CDF Board

The summary statement of appropriation shows original/final budget figure of Kshs.161,107,553.30 while the approved budget by the CDF Board shows a figure of Kshs.97,306,777. The resultant difference of Kshs.63,800,776.30 has neither been explained nor reconciled for the year ended 30 June 2014.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

22 June 2015



CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH

REPORTS AND FINANCIAL STATEMENTS

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

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

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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. Turkana north constituency is in the north east part of Kenya in the Turkana County. The constituency has six wards e.g. Kibish ward, Kaikor/Kaleng ward, Lapur ward, Nakalale ward, Lakezone ward, and Kaeris ward. The constituency has since seen immerse development since the inception of constituency development funds.

(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 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	James EmuriaEchwa
3.	District Accountant	Patrick N. Njeru

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO.	Name	Category	Designation
1.	Michael EgielanEkwar	PERSON WITH DISABILITY	CHAIRMAN
2.	Hon. Christopher DoyeNakuleu	MEMBER OF PALIAMENT	EX - OFFICIAL
3.	James EmuriaEchwa	OFFICER OF THE BOARD	EX - OFFICIAL
4.	Paul EnkigolLobwal	MEN NOMINEE	MEMBER
5.	LokaleNattoo Philip	YOUTH REPRESENTATIVE	MEMBER
6.	Peter AbwelLoono	MEN NOMINEE	MEMBER
7.	Rhoda ArisAkitela	WOMEN NOMINEE	MEMBER
8.	Celina Auren Joseph	WOMEN NOMINEE	MEMBER
9.	AkipetotAremonLobwin	WOMEN NOMINEE	MEMBER
10.	Mohammed Ali	DEPUTY COUNTY COMMISSINER	MEMBER
11.	Gregory EkirulChar	NOMINEE FROM NGO	MEMBER

(d) Entity Headquarters

P.O. Box 1-30504
CDF Office
Lokitaung, KENYA

(e) Entity Contacts

Telephone: (254)
E-mail: turkananorthcdf.go.ke
Website: www.go.ke

(f) Entity Bankers

1. Kenya Commercial Bank
Lodwar Branch
Account no.1107296994

(g) Independent Auditors

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

(h)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 NORTH 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 NORTH 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 NORTH 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 NORTH 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.

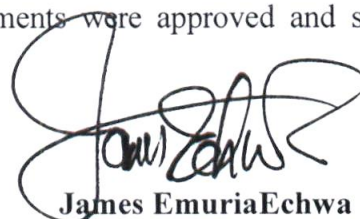
The Fund Account Manager in charge of the TURKANA NORTH CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 NORTH CDF financial statements were approved and signed on 15/9/2014
2014.



Michael Eguelan Ekwar
Chairman CDFC



James Emuria Echwa
Fund Account Manager



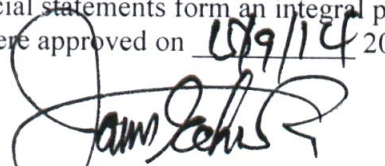
CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

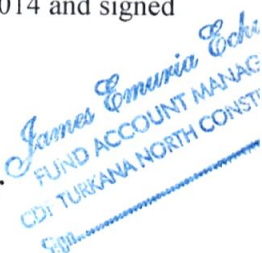
III. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Ks
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	142,515,559.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		142,515,559.00	
PAYMENTS			
Compensation to employees	4	2416453.5	
Use of goods and services	5	6218703.3	
Committee Expenses	6	6954184.45	
Transfers to Other Government Units	7	101719607	
Other grants and transfers	8	42008903.4	
Social Security Benefits	9	21400	
Acquisition of Assets	10	1363760	
Other Payments	11	257603.6	
TOTAL PAYMENTS		160960615.3	
SURPLUS/DEFICIT		(18,445,056.25)	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Galoie CDF financial statements were approved on 07/09/14 2014 and signed by


Michael Egielan Ekwar
Chairman CDFC


James Emuria Echwa
Fund Account Manager


James Emuria Echwa
FUND ACCOUNT MANAGER
CDF TURKANA NORTH CONSTITUENCY

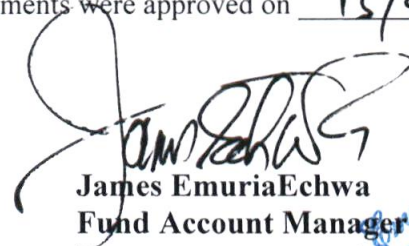
II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	22599342.75	xxx
Cash Balances (sale of tenders,hire of grader)	13	xxx	xxx
Outstanding Imprests	14	660875.45	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15		xxx
		xxx	
TOTAL FINANCIAL ASSETS		<u>23260218.2</u>	<u>xxx</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...2013	16	40807062.6	xxx
Surplus/Defict for the year (from stm of receipt & expenditure		- 18445056.25	xxx
Prior year adjustments	17	898212	xxx
NET LIABILITIES		<u>23260218.35</u>	<u>xxx</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA NORTH CDF financial statements were approved on 15/9/2014 and signed by:



Michael EgielanEkwar
 Chairman CDFC



James EmuriaEchwa
 Fund Account Manager

James Emuria Echwa
 FUND ACCOUNT MANAGER
 OF TURKANA NORTH CONSTITUENCY

Reports and Financial Statements

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

V:

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT						
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	d-c	f=d/c %
Compensation of Employees	2,443,756.00	0	2,443,756.00	2416453.5	-27,302.50	0.988827649
Use of goods and services	6985923.3	0	6985923.3	6218703.3	-767220	0.890176292
Committee Members Expenses	6,280,000	0	6,280,000	6954184.45	674184.45	1.107354212
Transfers to Other Government Units	101,719,607.00	0	101,719,607.00	101719607	0	1
Other grants and transfers	42008903.4	0	42008903.4	42008903.4	0	1
Social Security Benefits	48,000.00	0	48,000.00	21400	-26600	0.445833333
Acquisition of Assets	1,363,760.00	0	1,363,760.00	1363760	0	1
Finance Costs, including Loan Interest	0	0	0	0		
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0		
Other Payments	257603.6	0	257603.6	257603.6	0	1
TOTALS	161,107,553.30		161,107,553.30	160960615.3	-146,938.05	0.999087951

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James Eunisia Echwa

JAMES EUNISIA ECHWA
FUND ACCOUNT MANAGER
CD TURKANA NORTH CONSTITUENCY

18.9.2014

CONSTITUENCIES DEVELOPMENT FUND - TURKANA NORTH CONSTITUENCY

Reports and Financial Statements

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

Receipts for operating Activities			
Transfers from the CDF Board	1	142,515,559.00	xxx
Other Revenues	3	<u>0</u>	142,515,559.00 xxx
Payments for operating expenses			
Compensation of Employees	4	2416453.5	xxx
Use of goods and services	5	6218703.3	xxx
Committee Expenses	6	6954184.45	xxx
Transfers to Other Government Units	7	101719607	xxx
Other grants and transfers	8	42008903.4	xxx
Social Security Benefits	9	21400	xxx
Other Expenses	11	<u>257603.6</u>	159596855.3 xxx
Adjusted for:			
Adjustments during the year			898212 xxx
Net cashflow from operating activities			-16,183,084.25 xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	xxx
Acquisition of Assets	10	1363760	xxx
Net cash flows from Investing Activities			-1363760 xxx
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			Xxx xxx
NET INCREASE/ IN CASH AND CASH EQUIVALENT			-17,546,844.25 xxx
Cash and cash equivalent at BEGINNING of the year	16		40807062.6 xxx
Cash and cash equivalent at END of the year			23260218.2 xxx

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James Echua

James Emuria Echua
 FUND ACCOUNT MANAGER
 TURKANA NORTH CONSTITUENCY

15.9.2014

VI. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 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.

M. Mwangi

9

James Omondi

James Omondi
FUND ACCOUNT MANAGER
TURKANA NORTH CONSTITUENCY

15.9.2014

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

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.

Miriam

James Emuria
James Emuria
TURKANA NORTH CONSTITUENCY

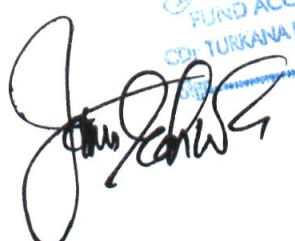
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CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

VII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
1330400		1 TRANSFERS FROM CDF BOARD		
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330407	Normal Allocation	AIE NO...A711950	103,592,848.20	0
		AIE NO.....A735650	38,922,710.80	0
				0
1330408	Conditional grants	AIE NO...	0	0
		AIE NO...	0	
		TOTAL	142,515,559.00	0
3510000		2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
3510202		Receipts from the Sale of Buildings		
3510601		Receipts from the Sale of Vehicles and Transport Equipment	0	0
3510801		Receipts from the Sale Plant Machinery and Equipment		
3510803		Receipts from the Sale of office and general equipment		
		Total	0	0
1400000		3 OTHER REVENUES		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	1410107	Interest Received	0	0
	1410405	Rents	0	0
	1420601	Sale of tender documents	0	0
	1450207	Other Receipts Not Classified Elsewhere	0	0
		Total	0	0


Minuunt

James Emuria Eshia
 FUND ACCOUNT MANAGER
 CDF TURKANA NORTH CONSTITUENCY

 15.9.2014

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

2110000	4 COMPENSATION OF EMPLOYEES		2013 - 2014	2012 - 2013
			Kshs	Kshs
	2110201	Basic wages of contractual employees	2416453.5	0
	2110202	Basic wages of casual labour	0	
		Personal allowances paid as part of salary		
	2110301	House allowance	0	0
	2110314	Transport allowance	0	0
	2110320	Leave allowance	0	0
	2110326	Other personnel payments	0	0
		Total	2416453.5	0
2200000	5 USE OF GOODS AND SERVICES		2013-2014	2012 - 2013
			Kshs	Kshs
	2210100	Utilities, supplies and services	0	
	2210104	Office rent		
	2210200	Communication, supplies and services	0	
	2210300	Domestic travel and subsistence	0	
	2210500	Printing, advertising and information supplies & services	102285	
	2210600	Rentals of produced assets	0	
	2210700	Training expenses	0	
	2210800	Hospitality supplies and services	0	
	2210900	Insurance costs		
	2211000	Specialised materials and services	0	
	2211100	Office and general supplies and services	107222	
	2211200	Fuel ,oil & lubricants	3115294.7	
	2211300	Other operating expenses	0	
	2220100	Routine maintenance – vehicles and other transport equipment	2893901.6	
	2220200	Routine maintenance – other assets	0	
		Total	6,218,703	xxx

Mirumani

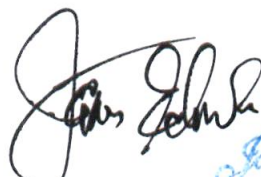

 JAMES OCHIENG
 CHIEF ACCOUNT MANAGER
 CDF TURKANA NORTH CONSTITUENCY
 15.9.2014

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

2210800	6 COMMITTEE EXPENSES			
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
	2210802	Other committee expenses	0	
	2210809	Committee allowance	6954184.45	
	0	TOTAL	6954184.45	xx
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
	2630204	Transfers to primary schools	65313513	xxx
	2630205	Transfers to secondary schools	20000000	xxx
	2630206	Transfers to Tertiary institutions	0	
	2630207	Transfers to Health institutions	16406094	xxx
		TOTAL	101719607	xxx
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2640101	Bursary -Secondary	8498970	xxx
	2640102	Bursary -Tertiary	10047100	xxx
	2640104	Bursary-Special schools	0	xxx
	2640105	Mocks & CAT	0	xxx
	2640504	water	7999000	xxx
	2640505	food security	0	xxx
	2640506	Electricity	0	xxx
	2640507	Security	1122857	xxx
	2640508	Roads	6000000	xxx
	2640509	Sports	2000000	xxx
	2640510	Environment	1500000	xxx
	2640200	Emergency Projects	4840976.4	xxx
		Total	42008903.4	xxx

Muramut

13


 15.9.2014
 James Emuria
 FUND ACCOUNT MANAGER
 CD1 TURKANA NORTH CONSTITUENCY

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

2120000	9 SOCIAL SECURITY BENEFITS		2013 - 2014	2012 - 2013
			Kshs	Kshs
2120101	Employer contribution to NSSF		21400	
	Total		21400	
3100000	10 ACQUISITION OF ASSETS			
		Non Financial Assets	2013 - 2014	2012 - 2013
			Kshs	Kshs
3110102	Purchase of Buildings			xx
3110202	Construction of Buildings			xx
3110302	Refurbishment of Buildings		1363760	xx
3110701	Purchase of Vehicles		0	xx
3110704	Purchase of Bicycles & Motorcycles		0	
3110801	Overhaul of Vehicles		xx	xx
3111001	Purchase of Office furniture and fittings		xx	xx
3111002	Purchase of computers ,printers and other IT equipments		xx	xx
3111005	Purchase of photocopier		xx	xx
3111009	Purchase of other office equipments		xx	xx
3111112	Purchase of soft ware		xx	xx
3130101	Acquisition of Land		xx	xx
			0	
	Total		1363760	xx
11	Other Payments		257603.6	0
	12 Bank Balances (cash book bank balance)			
		Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
			Kshs	Kshs
		Kenya commercial Bank - 1107296994	22599342.75	xxx

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James Emunia Echwa
JAMES EMUNIA ECHWA
FUND ACCOUNT MANAGER
CDI TURKANA NORTH CONSTITUENCY
 15.9.2014

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

				xxx
				xxx
		Total	22599342.75	xxx
	13 CASH IN HAND)			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
		Sale of tender	xxx	xxx
		Hire of graders	xxx	xxx
		Hire of hall	xxx	xxx
		Other receipts (specify)	xxx	xxx
		Total	xxx	xxx
			<i>[Provide cash count certificates for each]</i>	
	14 OUTSTANDING IMPRESTS			
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
			<i>Kshs</i>	<i>Kshs</i>
		James E. Echwa	660875.45	
		Total	660875.45	
	15 Cash equivalents (short-term deposits)			
		Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate
		Sale of tender docs held in banker chq	xxx	xxx
		Describe the nature of deposit	xxx	xxx
		Describe the nature of deposit	xxx	xxx
		Describe the nature of deposit	xxx	xxx
		Total		

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James E. Echwa 15.9.2014
 FUND ACCOUNT MANAGER
 TURKANA NORTH CONSTITUENCY

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

16 BALANCES BROUGHT FORWARD			2013 - 2014	2012 - 2013
			Kshs	Kshs
	Bank accounts		39756862.6	-
	Cash in hand		0	-
	Cash equivalents (short-term deposits)		0	-
	Imprest		1050200	-
	Receivables		0	-
	Payables		0	-
	Total		40807062.6	-
	<i>[Provide short appropriate explanations as necessary]</i>			
17 PRIOR YEAR ADJUSTMENTS			2013 - 2014	2012 - 2013
			Kshs	Kshs
747	Bank accounts			-
	Cash in hand			
	Cash equivalents (short-term deposits)		xxx	-
	Imprest		xxx	-
	Receivables			-
	Payables		xxx	-
	Total		xxx	-
18 OTHER DISCLOSURES				
	18.1 FIXED ASSET REGISTER			
	18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES			

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James Emuria Echwa
 FUND ACCOUNT MANAGER
 CD TURKANA NORTH CONSTITUENCY

James Echwa 15.9.2014



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CONSTITUENCIES DEVELOPMENT FUND

INVENTORY OF CDC ASSETS

CONSTITUENCY: TURKANA NORTH

FURNITURE & FITTINGS

Type of furniture	Asset Number	Asset Serial Number	Acquisition Date	Cost	Current Condition

PROPERTY, PLANT & EQUIPMENT

Type of P,P & E	Asset Number	Serial Number	Acquisition Date	Cost	Current Condition
Toyota Landcruiser	CDF/106/036	GKA 528R	15/09/08	2,968,180	Okay
Toyota Landcruiser	CDF/106/037	GKA 030U	23/10/09	3,345,860	Okay
Giant Stapler	CDF/106/038	11-1154-00	15/04/10	3,500	Okay
HP Computer	CDF/106/039			CDF BOARD	Okay
HP Laser Jet Printer	CDF/106/040			CDF BOARD	Okay
Digital Camera (ESP)	CDF/106/041			CDF BOARD	Okay
Modem (ESP)	CDF/106/042			CDF BOARD	Okay
LAPTOP(PROBOOK 4540S)		ICES-003 CLASS B	3/18/2014	143,700	Okay
Toyota Landcruiser	CDF/106/043	GKA 601Y	29/09/11	4,595,500	Okay
Motor bike	CDF/106/044	GKA 752X	15/08/11	139,000	Okay

PREPARED BY:

FUND ACCOUNT MANAGER

James Emuria Eshara

Date: 15.9.2014

James Emuria Eshara
FUND ACCOUNT MANAGER
TURKANA NORTH CONSTITUENCY

NOTES

1. Verify assets using the payment vouchers.
2. Every asset should have a specific cost and identification number.

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99