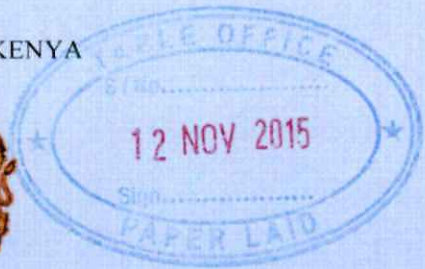


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

PARLIAMENT
OF KENYA
LIBRARY

*Refer Laid
By Hon. A. Dusole (Hon)
On Thurs. 12.11.2015 (p.m)
[Signature]*

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
TURKANA CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - TURKANA CENTRAL 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 Central Constituency as set out on pages 4 to 21, 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 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 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 of Opinion

1.0 Transfer from CDF Board

Records availed for audit review shows that the Constituency Development Fund for Turkana Central received an amount of Kshs.100,924,168.90 from the Constituencies Development Fund Board made up of Kshs.35,654,690.40 for 2013/14 and Kshs.65,269,478.50 for the year 2012/13. However, Turkana Central accounted for only Kshs.35,654,690.40 in the statement of receipts and payments and excluded Kshs.65,269,478.50. No explanation has been provided for the understatement of the receipts for the year ended 30 June 2014. In the circumstances, the validity and accuracy for total receipts of Kshs.35,654,690.40 could not be ascertained.

2.0 Unvouched Expenditure

The statement of receipts and payments reflects expenditure on compensation of employees, committee meeting allowances and use of goods and services of Kshs.691,200.00, Kshs.2,479,580 and Kshs.2,322,847.00 respectively all totaling Kshs.5,493,627 for which payment vouchers together with supporting documents were not provided for audit review. Consequently, the propriety of the expenditure totaling Kshs.5,493,627 could not be confirmed.

3.0 Transfers to other Government Entities

The statement of receipts and payments reflects a nil figure in respect of transfers to other government units. However, records made available indicated that Kshs.37,274,856.00 was disbursed to various schools during the year for the construction of classrooms, dormitories and administration blocks. No reason has been given as to why the expenditure of Kshs.37,274,856 incurred were not captured in the financial statements. Consequently the validity and accuracy of these financial statements could not be ascertained.

4.0 Other Grants and Transfers

The statement of receipts and payments reflects a figure of Kshs.29,885,125.20 in respect of other grants and transfers. However, payment records provided for audit shows that Kshs.44,465,205.00 was disbursed. No reason has been provided for not accounting for

the difference of Kshs.14,580,079 80. Consequently, the validity and accuracy of the other grants and transfers amount of Kshs.29,885,125.20 could not be ascertained.

5.0 Failure to Open New Bank Account

Records made available indicated that the constituency received a total of Kshs.100,834,168.90 from the CDF Board which included disbursement for 2012/2013 and 2013/2014 of Kshs.65,269,478.50 and Kshs 35,564,690.40 respectively which was banked in the original constituency account. However, the constituency did not open a new bank account for the purpose of disbursement of funds for 2013/2014 as was required by the CDF Board circular number CDF Board/Circulars/Vol II/167 dated 17 July 2013. Consequently, the management was in breach of the law.

6.0 Inaccuracies in the Financial Statements

6.1 Errors in the Financial Statements

The financial statement reflects that figures in the statement are rounded off to the nearest thousands However, the figures have not been rounded off to the nearest thousands Consequently, the financial statements balances in these financial statements have been overstated in thousands.

6.2 Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities reflects bank balance figure of Kshs 31,188, while the cash book shows a balance of Kshs.864,104.92 The resultant difference of Kshs.832,916 92 has not been explained or reconciled In addition, the statement of financial assets and liabilities shows total financial assets of Kshs 31,188 while the total liabilities amount is reflected as Kshs.38,918 20 resulting in a difference of Ksh 7,730 20 which has not been explained or reconciled.

In the circumstance, the accuracy and validity of the statement of financial assets as at 30 June 2014 could not be ascertained

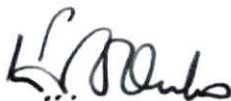
6.3 Summary Statement of Appropriation

The summary statement of appropriation shows under original/final budget a figure of Kshs 35,615,772 20 while the budget approved by the Constituencies Development Fund Board reflects a figure of Kshs.89,136,726 resulting in unexplained difference of Kshs.53,520,953.80 The statement further shows nil figure under actual column on comparable basis while the statement of receipts and payments shows actual expenditure of Kshs.35,615,772.20. As a result the completeness and accuracy of the summary statement of appropriation for the year ended 30 June 2014 could not be ascertained

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

22 June 2015



CONSTITUENCIES DEVELOPMENT FUND – TURKANA CENTRAL

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)**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES	3
III. STATEMENT OF RECEIPTS AND PAYMENTS	4
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	5
V: SUMMARY STATEMENT OF APPROPRIATION.....	6
VI. SIGNIFICANT ACCOUNTING POLICIES.....	9
VII. NOTES TO THE FINANCIAL STATEMENTS.....	11

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* day-to-day 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	Locheria Nyikal Basil
3.	District Accountant	Joel Waweru Kamurutu

(d) Fiduciary Oversight Arrangements

1. MATHEW ALLANY LONYAIT - CHAIRPERSON
2. MOSES EKUTAN - SECRETARY
3. MATHEW EWEET EKAI - MEMBER
4. CHRISTINE ARUKUDI - MEMBER
5. ESTHER EKAL - MEMBER
6. JOHN LOHOI - MEMBER
7. MESHACK MWANGI - MEMBER
8. CECILIA ASINYEN - MEMBER
9. AMOJONG EROT - MEMBER
10. HON. MISSIONARY JOHN LODEPE NAKARA - MP - Ex-Officio
11. LOCHERIA NYIKAL BASIL - FUND ACCOUNTS MANAGER

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 512 – 30500,
CDF Plaza, Nawoitorong Road, Opposite Naipa Bakery Stores
Lodwar, Turkana County

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0724 028 813
E-mail: cdfturkanacentral@cdf.go.ke
Website: www.cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

*Kenya Commercial Bank,
Lodwar branch.
Account Number. 1107296684*

(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 Central 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 Central 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 Central 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 Central 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.

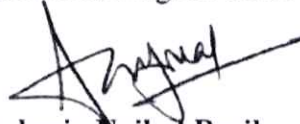
The Fund Account Manager in charge of the Turkana Central CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 Central CDF financial statements were approved and signed on 22nd September, 2014.



Matthew Allany Lonyait
Chairman - CDFC



Locheria Nyikal Basil,
Fund Account Manager,

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	35,654,690.40
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		35,654,690.40
PAYMENTS		
Compensation of Employees	4	691,200.00
Use of goods and services	5	2,322,847.00
Committee meeting allowances	6	2,479,580.00
Transfers to Other Government Units	7	0
Other grants and transfers	8	29,885,125.2
Social Security Benefits	9	177,020.00
Acquisition of Assets	10	60,000.00
Other Payments	11	0
TOTAL PAYMENTS		35,615,772.20
SURPLUS/DEFICIT		38,918.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana Central CDF financial statements were approved on 22nd September, 2014 and signed by:

Matthew Allany Lonyait,
Chairman - CDFC

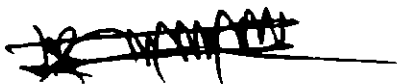
Locheria Nyikal Basil,
Fund Account Manager

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

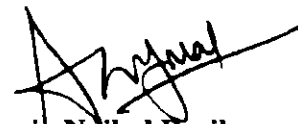
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	31,188	0
Cash Balances (sale of tenders,hire of grader)	13	0	0
Outstanding Imprests	14	0	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	0
TOTAL FINANCIAL ASSETS		31,188	0
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	
Surplus/Deficit for the year		38,918.20	
Prior year adjustments	17	0	
NET LIABILITIES		38,918.20	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana Central CDF financial statements were approved on 22nd September, 2014 and signed by:



**Matthew Allany Lonyait,
Chairman - CDFC**



**Locheria Nyikal Basil,
Fund Account Manager**

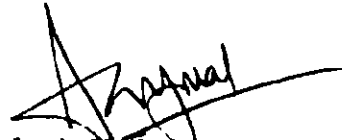
V: SUMMARY STATEMENT OF APPROPRIATION

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	e=c-d	f=d/c %
Compensation of Employees	691,200.00	0	691,200.00	0	691,200.00	100
Use of goods and services	2,382,847.00	0	2,382,847.00	0	2,382,847.00	100
Committee Members Expenses	2,479,580.00	0	2,479,580.00	0	2,479,580.00	100
Transfers to Other Government Units		0	0	0	0	0
Other grants and transfers	29,885,125.20	0	29,885,125.20	0	29,885,125.20	100
Social Security Benefits	177,020.00	0	177,020.00	0	177,020.00	100
Acquisition of Assets	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Other Payments		0	0	0	0	0
TOTALS	35,615,772.20		35,615,772.20	0	35,615,772.20	0

The Turkana Central CDF financial statements were approved on 22nd September, 2014 and signed by:



**Matthew Allany Lonyait,
 Chairman - CDFC**



**Locheria Nyikal Basil,
 Fund Account Manager**

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.

CONSTITUENCIES DEVELOPMENT FUND – TURKANA CENTRAL 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.

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

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...709986	35,564,690.40	0
	AIE NO.....	-	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	35,564,690.40	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from the Sale of office and general equipment	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – TURKANA CENTRAL 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	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere (specify)	0	0
Total	0	0

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	691,200.00	0
Basic wages of casual labour	0	
Personal allowances paid as part of salary		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
Gratuity	0	0
Total	691,200.00	0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	0	
Electricity	0	
Water	0	
Office rent	0	
Communication, supplies and services	18,000.00	
Domestic travel and subsistence	168,960.00	
Printing, advertising and information supplies & services	20,000.00	
Rentals of produced assets	0	
Training expenses	471,887.00	
Hospitality supplies and services	0	
Insurance costs	0	
Specialized materials and services	0	
Office and general supplies and services	234,000.00	
Fuel ,oil & lubricants	800,000.00	
Other operating expenses	20,000.00	
	650,000.00	
Routine maintenance – other assets	-	
Total	2,382,847.00	

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

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	479,580.00	
Committee allowance	2,000,000.00	
TOTAL	2,479,580.00	

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	0	
Transfers to secondary schools	0	
Transfers to Tertiary institutions	0	
Transfers to Health institutions	0	
TOTAL	0	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	5,358,000.00	
Bursary –Tertiary	6,558,000.00	
Bursary-Special schools	0	
Mocks & CAT	1,700,000.00	
Water	2,000,000.00	

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

Agriculture (food security)	1,000,000.00	
Electricity projects	0	
Security	7,124,857.20	
Roads	0	
Sports	0	
Environment	0	
Emergency Projects (specify)	3,404,478.00	
Total	27,145,335.20	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	177,020.00	0
Total	177,020.00	0

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	
Construction of Buildings	0	
Refurbishment of Buildings	0	
Purchase of Vehicles	0	
Purchase of Bicycles & Motorcycles	0	
Overhaul of Vehicles	0	
Purchase of Office furniture and fittings	0	
Purchase of computers ,printers and other IT equipments	0	
Purchase of photocopier	0	
Purchase of other office equipments	0	
Purchase of soft ware	0	
Acquisition of Land	0	

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

Total		0
--------------	--	---

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

N/A	0	0
-----	---	---

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Kenya Commercial Bank, Lodwar branch.</i>		
<i>Account No: 1107296684</i>	31,188.00	
Total	31,188.00	

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Sale of tender	0	
Hire of graders	0	
Hire of hall	0	
Other receipts (specify)	0	
Total	0	

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
N/A	-	-	-
			-

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

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
N/A	-	-	-	
N/A	-	-	-	
Total			0	

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Total	0	0
<i>[Provide short appropriate explanations as necessary]</i>		

17. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Imprest	0	0
Total	0	0

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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

ASSET NAME/DESCRIPTION	ASSET NO.	SERIAL NUMBER	ACQUISITION DATA	PRESENT ASSET VALUA	PHYSICAL LOCATIO
Plastic White Chair			2008	800	CDF OFFIC
Plastic White Chair			2008	800	CDF OFFIC
Plastic White Chair			2008	800	CDF OFFIC
Plastic White Chair			2008	800	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	25,000	CDF OFFIC
Office Chair			2008	10,000	CDF OFFIC
Office Chair	CDF/50102/001		2008	10,000	CDF OFFIC
Office Chair	CDF/50102/002		2008	10,000	CDF OFFIC
HP Lap Top	CDF/50102/003		2008	60,000	CDF OFFIC
Conference Table	CDF/50102/008		2008	100,000	CDF OFFIC
Office table NO Drawer	CDF/50102/005		2008	60,000	CDF OFFIC
Office table NO Drawer	CDF/50102/006		2008	60,000	CDF OFFIC
Office table NO Drawer			2008	25,000	CDF OFFIC
Office table NO Drawer			2008	25,000	CDF OFFIC

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

Office table NO Drawer	CDF/50102/009		2008	25,000	CDF OFFIC
Office table NO Drawer	CDF/50102/010		2008	25,000	CDF OFFIC
Dust Bin Green		NONE	2008	300	CDF OFFIC
Dust Bin Yellow		NONE	2008	300	CDF OFFIC
Office table-Executive	CDF/50102/011		2008	20,000	CDF OFFIC
Office table-Executive	CDF/50102/012		2008	20,000	CDF OFFIC
Office table-Executive	CDF/50102/014		2008	20,000	CDF OFFIC
Steel Filling Cabinet	CDF/50102/015	NONE	2008	40,000	CDF OFFIC
Steel Filling Cabinet	CDF/50102/016		2008	40,000	CDF OFFIC
Steel Filling Cabinet	CDF/50102/017		2008	40,000	CDF OFFIC
Office Benche wooden		NONE	2008	500	CDF OFFIC
Office Benche wooden		NONE	2008	500	CDF OFFIC
Paper Punch			2008	200	CDF OFFIC
Paper Punch			2008	200	CDF OFFIC
Stapler			2008	200	CDF OFFIC
Stapler			2008	200	CDF OFFIC
Stapler			2008	200	CDF OFFIC
Electronic Cattle			2008	2,000	CDF OFFIC
Plastic Jack			2008	200	CDF OFFIC
Tea Sieve			2008	200	CDF OFFIC
Tea Cup Enamel			2008	200	CDF OFFIC
Toyota Land/Cruiser	CDF/50102/018		2007	1,500,000	CDF OFFIC
Land Rover - Defender	CDF/50102/019		2008	2,500,000	CDF OFFIC
Motor Bike			2010	150,000	CDF OFFIC

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

Motor Bike			2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/020		2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/021		2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/022		2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/023		2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/024		2010	150,000	CDF OFFIC
Motor Bike	CDF/50102/025		2010	150,000	CDF OFFIC
CDF OFFICE BUILDING	CDF/50102/026		2010	8,000,000	CDF OFFIC
HP Laser Jet Printer 1606	CDF/50102/027	VNF3B48987	2010	40,000	CDF OFFIC
HP Laser Jet Printer 1320	CDF/50102/028	CNMIJ25692	2010	40,000	CDF OFFIC
Dell Monitor	CDF/50102/029	CN-095WUP-46633-35N-2AS9	2010	15,000	CDF OFFIC
DELL CPU		H7WTC11	2010	15,000	CDF OFFIC
Logitech BOARD		BTD44301389	2010	5,000	CDF OFFIC
Lap Top Dell	CDF/50102/030	ESD-0904403C	2010	40,000	CDF OFFIC
Panaphone-head			2010	5,000	CDF OFFIC
Wooden Cabinet			2010	20,000	CDF OFFIC
Wooden Cabinet			2010	20,000	CDF OFFIC
HP Lap Top			2010	50,000	CDF OFFIC
Ramton Air Van			2010	10,000	CDF OFFIC
HPScanjet HPG2710		CN29SAD0JV	2010	25,000	CDF OFFIC
ScanJet 5590		CN31BWH0Y2	2010	25,000	CDF OFFIC
Water Dispenser			2010	10,000	CDF OFFIC
HP CPU -Intel Pentium	CDF/50102/004	CZC00868BK	2010	15,000	CDF OFFIC
HP Laser Jet Printer -p2055d	CDF/50102/013	CNCJG39399	2010	12,000	CDF OFFIC

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

HP Monitor(HP Keyboard)	CDF/50102/007	CNC951QHF7	2010	5,000	CDF OFFI
HP KEY BOARD		539130-L31	2010	5,000	CDF OFFI

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
<i>OTHER RECEIVABLES (SPECIFY)</i>	

18.3 PAYABLES

	Kshs	Kshs
N/A	0	0
	0	0
	0	0

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
A 709986	35,564,690.40	2013/2014

