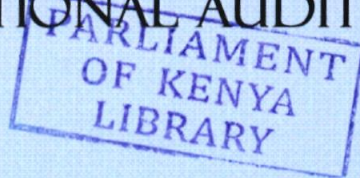


REPUBLIC OF KENYA



Paper laid
By Hon Aden Duale, M
- Leader of Majority
Thur 30/7/15
WN

KENYA NATIONAL AUDIT OFFICE



REPORT

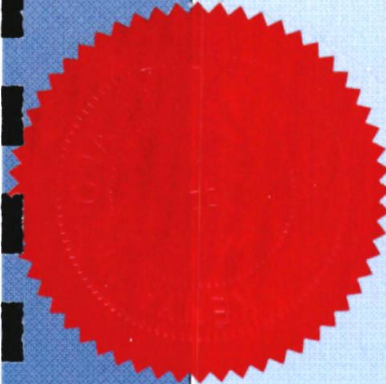
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**





REPUBLIC OF KENYA

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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 SOUTH 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 South Constituency as set out on pages 4 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(2) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on 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 Opinion

1.0 Transfers from CDF Board

The statement of receipts and payments reflect transfer from CDF Board figure of Kshs.37,370,452.80 .However, records maintained by CDF Board shows that amounts totaling Kshs.107,391,200.30 was disbursed to Turkana South CDF which included Kshs.70,020,747.50 relating to 2012/2013 financial year. However, no documentation has been provided for audit to show how AIE No.2012/2013/563 of Kshs.70,020,747.50 was received , accounted for and expended.

Consequently, the accuracy and validity of the receipts of Kshs.37,370,452.80 as reflected in the statement of receipts and payments for the year ended 30 June 2014 could not be confirmed.

2.0 Cash and Cash Equivalent

The statement of financial assets and liabilities reflects cash and cash equivalent figure of Kshs.5,783,615.80 which excludes cash at hand of Kshs.910,940 as reflected in cash book as at 30 June 2014. Further, there was no Board of Survey report to confirm the cash and cash equivalent balance of Kshs.5,783,615.80 as at 30 June 2014.

Further, the bank balance of Kshs.5,783,615.80 is at variance with Note 12 balance of Kshs.3,358,931 resulting to unexplained/unreconciled variance of Kshs.2,424,684.80 as at 30 June 2014.

Consequently, the accuracy of the cash and cash equivalent balance of Kshs.5,783,615.80 as at 30 June 2014 could not be confirmed.

3.0 Accuracy of Financial Statements

3.1 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 in the financial statements have not been rounded off to the nearest thousands. Further, the financial statements have also not been signed by the Fund Chairman and Fund Account Manager as required by the Government Financial Regulations and Procedures. Consequently the balances in these financial statements are misstated in thousands.

3.2 Summary Statement of Appropriation

The summary statement of appropriation original/final budget total shows a figure of Kshs.30,209,362 while the budget approved by CDF Board shows a figure of Kshs.93,426,132 resulting in unexplained/unreconciled difference of Kshs.63,216,770. In addition, the statement shows nil balance under the actual on comparable basis, while the statement of receipts and payments shows actual expenditure of Kshs.30,209,362. Consequently the validity and accuracy of the summary statement of appropriation for the year ended 30 June 2014 could not be ascertained.

3.3 Notes to the financial statements

Note 5 to the financial statement reflect use of goods and services amounting to Kshs.3,262,600. However, note 5 to the statement of receipts and payment reflects Kshs.732,040. The difference of Kshs.2,530,650 has not been explained or reconciled. Consequently, the validity and accuracy of note 5 to these financial statements for the year ended 30 June 2014 could not be confirmed.

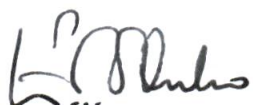
4.0 Bursaries

The statement of receipts and payments reflects a figure of Kshs.25,781,185 in relation to other grants and transfers which include bursaries for secondary schools and tertiary institutions of Kshs.9,000,000 and Kshs.10,999,034 respectively. However, the bursary subcommittee minutes were not availed to confirm the criteria used on how the beneficiaries were identified, the amount of bursary determined and awarded.

In the circumstances the propriety of the bursary awards amounting to Kshs.19,999,034 for the year ended 30 June 2014 could therefore not be confirmed.

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

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH

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.

(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	Washington Akhungu

(d) Fiduciary Oversight Arrangements

- | | |
|--------------------------------|----------------------|
| 1. REV. PETER EMERI LODIO | CHAIRPERSON |
| 2. MR. LONG'ORIA EKENO RAPHAEL | SECRETARY |
| 3. MR. LOCHERIA NYIKAL BASIL | FUND ACCOUNT MANAGER |
| 4. MR. PAUL IPOLOT LOKONYI | MEMBER |
| 5. MR. SUNDAY EKIRU COLLINS | MEMBER |
| 6. MRS. EGIALAN LOSEKON EMILY | MEMBER |
| 7. MR. MORU NG'IBEYO KEBO | MEMBER |
| 8. MRS. SELINA ACHOR EMERI | MEMBER |
| 9. MR. MOHAMMED ABDULLAHI | D.O 1 |
| 10. MRS. VANICE AKUWAM ERUPE | MEMBER |
| 11. HON. JAMES LOMENEN | M.P |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 267
RCEA Compound
Lodwar – Kitale Road

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 0703 802 986
E-mail: cdfturkanasouth@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 No: 1146654162

(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 South 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 South *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 South 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 South 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 South 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 South CDF financial statements were approved and signed on 22nd September, 2014.

Peter Emeri Lodio
Chairman - CDFC

Locheria Nyikal Basil,
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	37,370,452.80
Proceeds from Sale of Assets	2	0
Other Receipts	3	0
TOTAL RECEIPTS		37,370,452.80
PAYMENTS		
Compensation of Employees	4	427,337.00
Use of goods and services	5	732,040.00
Committee meeting allowances	6	3,261,600.00
Transfers to Other Government Units	7	-
Other grants and transfers	8	25,781,185.00
Social Security Benefits	9	7,200.00
Acquisition of Assets	10	-
Other Payments	11	-
TOTAL PAYMENTS		30,209,362.00
SURPLUS/DEFICIT		7,161,090.80

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

Peter Emeri Lodio
 Chairman - CDFC

Locheria Nyikal Basil,
 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	12	5,783,615.80
Cash Balances (sale of tenders,hire of grader)	13	0
Outstanding Imprests	14	0
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0
TOTAL FINANCIAL ASSETS		<u><u>5,783,615.80</u></u>
REPRESENTED BY		
Fund balance b/fwd 1st July...	16	0
Surplus/Defict for the year (from stm of receipt & expenditure		7,161,090.80
Prior year adjustments	17	0
NET LIABILITIES		<u><u>7,161,090.80</u></u>

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

Peter Emeri Lodio
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=d-c	f=d/c %
Compensation of Employees	427337	0	427337	0	427337	100
Use of goods and services	732040	0	732040	0	732040	100
Committee Members Expenses	3261600	0	3261600	0	3261600	100
Transfers to Other Government Units	0	0	0	0	0	0
Other grants and transfers	25781185	0	25781185	0	25781185	100
Social Security Benefits	7200	0	7200	0	7200	100
Acquisition of Assets	0	0	0	0	0	0
Finance Costs, including Loan Interest	0	0	0	0	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0
Other Payments	0	0	0	0	0	0
TOTALS	30,209,362.00	0	30,209,362.00	0	30,209,362.00	0

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

Peter Emeri Lodio
Chairman - CDFC

Locheria Nyikal Basil
Fund Account Manager

Results and Financial Statement
For the year ended June 30, 2014 (Kshs'000)

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

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH 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.

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH 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 SOUTH 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.....A 709996	2,000,000.00	0
	AIE NO.....A 711796	35,370,452.80	0
			0
Conditional grants	AIE NO...	-	0
	AIE NO...	-	
	TOTAL	37,370,452.80	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 SOUTH 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	427,337.00	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		
Total	427,337.00	0

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH 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	37,620.00	
Office rent	140,000.00	
Communication, supplies and services	0	
Domestic travel and subsistence	0	
Printing, advertising and information supplies & services	0	
Rentals of produced assets	0	
Training expenses	600,000.00	
Hospitality supplies and services	200,000.00	
Insurance costs	0	
Specialized materials and services	180,000.00	
Office and general supplies and services	356,100.00	
Fuel ,oil & lubricants	800,000.00	
Other operating expenses	300,000.00	
	434,380.00	
Routine maintenance – other assets	214,500.00	
Total	3,262,600.00	

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH 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	761,600.00	
Committee allowance	2,500,000.00	
TOTAL	3,261,600.00	

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	
	0	
TOTAL	0	

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	9,000,000.00	
Bursary -Tertiary	10,999,034.00	
Bursary-Special schools	0	
Mocks & CAT	0	
water	1,116,085.00	



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

Agriculture (food security)	2,116,085.00	
Electricity projects	0	
Security	2,116,085.00	
Roads	0	
Sports	0	
Environment	0	
Emergency Projects (specify)	433,896.00	
Total	25,781,185.00	

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	7,200.00	
Total	7,200.00	

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	
	0	

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH CONSTITUENCY

Reports and Financial Statements

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

Total	0
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	0
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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,1146654162</i>	3,358,931.00	
Total	3,358,931.00	

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>
<i>N/A</i>	0	0	0
Total	0	0	0

CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH 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	0	0	0	0
Total			0	0

16. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
0	0	0
0	0	0
0	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

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

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

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
0	0
0	0
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>
A709996	2,000,000	2013/2014
A711976	35,370,452.80	2013/2014