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OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2015**

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

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**TABLE OF CONTENT**

**PAGE**

---

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	1
II.	FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	3
III.	STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES .....	4
IV.	STATEMENT OF RECEIPTS AND PAYMENTS .....	5
V.	STATEMENT OF FINANCIAL ASSETS .....	6
VI.	STATEMENT OF CASHFLOW.....	7
VII.	SUMMARY STATEMENT OF APPROPRIATION.....	8
VIII.	SIGNIFICANT ACCOUNTING POLICIES .....	9
IX.	NOTES TO THE FINANCIAL STATEMENTS .....	11

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Locheria Nyikal Basil</b>
3.	District Accountant	<b>Stephen Marigi</b>

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the CDF Board provide overall fiduciary oversight on the activities of the TURKANA WEST Constituency. The reports and recommendation of ARMC when adopted by the board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any Matters that require policy guidance are forwarded by the board to the Cabinet secretary and National Assembly Select Committee.

**(e) TURKANA WEST CDF Headquarters**

Turkana West CDF Office,  
Off Kakuma Lokichoggio Highway, Next to Kakuma AIRSTRIP,  
P.O Box 14-30501, Kakuma  
TURKANA COUNTY.

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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**(f) TURKANA WEST CDF Contacts**

Fund Account Manager - 0724 028813

E-mail: [cdfturkanawest@cdf.go.ke](mailto:cdfturkanawest@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) TURKANA WEST CDF Banker**

Equity Bank Ltd

LODWAR Branch

Account no. **0990261750094**

**(h) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)**

During the 2014/2015 FY, Turkana West CDF was allocated KES 169,895,727.

The total funds received during the 2014/2015FY was KES 154,589,943.90. Of these funds, KES 69,642,080.80 were funds from the 2013/2014 FY. Therefore the total funds received for the 2014/2015 FY, was 84,947, 863.50 which translates to 50% budget for constituency allocation of KES 169,895,727. There was a balance of KES 84,947,863.50 that was still pending at the CDF Board as at the close of the financial year for some projects that were waiting approval.

**The budget performance was as follows;**

▪ Compensation of employees	-	KES	3,437,050.00
▪ Use of goods and services	-	KES	8,020,574.30
▪ Committee Expenses	-	KES	4,691,400.00
▪ Transfers to other government units	-	KES	76,081,956.50
▪ Other grants and transfers	-	KES	53,931,065.00
▪ Social Security Benefits	-	KES	29,200.00
▪ Acquisition of Assets	-	KES	185,000.00

**Key achievements for the CDF,**

- Timely absorption of the funds as we release the funds to the PMC immediately we receive them.
- Completion of the projects on time.
- Proper management of the projects by the PMCs
- Good quality projects
- Emergency projects that have a great impact on the population,

**Challenges**

- Late or delayed release of funds from the treasury and the CDF
- Delayed approval of the projects by the CDF BOARD for the case of projects that needed any other supporting documents from the constituency.

**Recommendations**

1. The CDF BOARD secretariat should speed up the approval of any other projects requiring documents from the constituency once the documents are availed.
2. Timely release of funds from the CDF BOARD to the constituency to make sure that all the Constituency allocation is disbursed by the end of the Financial Year.



**PAUL LOUREN**  
**Chairman CDFC**



**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**III. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


The Fund Account Manager in charge of the TURKANA WEST CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

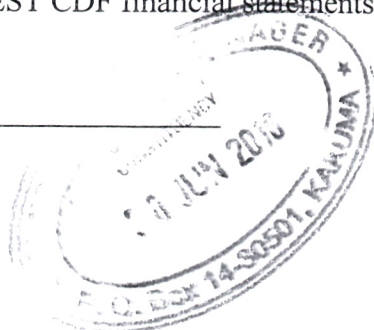
The Fund Account Manager in charge of the TURKANA WEST CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the TURKANA WEST CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the TURKANA WEST CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

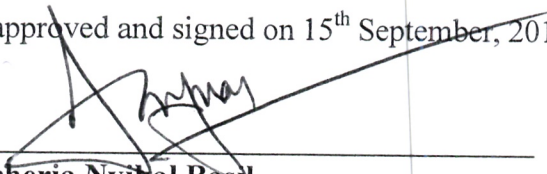
The Fund Account Manager in charge of the TURKANA WEST CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The TURKANA WEST CDF financial statements were approved and signed on 15<sup>th</sup> September, 2015.

  
PAUL LOUREN  
Chairman CDFC



  
Locheria Nyikal Basil,  
Fund Account Manager



## OFFICE OF THE AUDITOR-GENERAL

### **REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015**

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Turkana West Constituency set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1.0 Transfers from CDF Board**

The statement of receipts and payments reflects transfers from other government entities amount of Kshs.154,589,943.90 for the year ended 30 June 2015. However, according to the CDF Board records availed for audit review, an amount of Kshs.152,884,240 was disbursed to the Fund resulting to a difference of Kshs.1,705,703.90 which has not been explained or reconciled. Under the circumstances, the accuracy of the transfers from CDF Board amount of Kshs.154,589,943.90 for the year ended 30 June 2015 could not be confirmed.

#### **2.0 Bank Balance**

The statement of assets reflects bank balance of Kshs.12,821,531 as at 30 June 2015. However, certificate of bank balance was not availed for audit review. In addition, audit examination of the bank reconciliation statement for the month of June 2015 indicated un-presented cheques amounting to Kshs.3,250,996.90 out of which cheques totalling Kshs.103,537.20 were stale and no reason or explanation was provided for not reversing the stale cheques in the cash book or replace the same as required by the Government Financial Regulations and Procedures. In addition, no information was availed for audit review showing the dates when the un-presented cheques totalling Kshs.3,147,459.70 were subsequently cleared in the bank. Under the circumstance, the accuracy and completeness of bank balance of Kshs.12,821,531 as at 30 June 2015 could not be confirmed.

#### **3.0 Outstanding Imprest**

The statement of assets reflects outstanding imprest of Kshs.2,309,500 as at 30 June 2015 held by the Fund Account Manager. However, the imprest register showing when the imprest was issued and when it was due for surrender was not availed for audit review. Consequently, the propriety, accuracy, validity and existence of the outstanding imprest balance of Kshs.2,309,500 could not be confirmed as at 30 June 2015.

#### **4.0 Unsupported Expenditure**

The statement of receipts and payments reflects payments totalling Kshs.146,376,245.80 out of which an expenditure totalling Kshs.10,960,772 had variances between the supporting schedules and financial statements as detailed below:-

Item	Reported Amount	Supporting schedules	Variance
	Kshs.	Kshs.	Kshs.
Employees Compensation	3,437,050	1,708,056	1,728,994
Emergency	7,494,522	2,843,500	4,651,022
Social security benefits	29,200	15,200	14,000
<b>Total</b>	<b>10,960,772</b>	<b>4,566,756</b>	<b>6,394,016</b>

No explanation or reconciliation was provided in support of the above variance amounting to Kshs.6,394,016. Consequently, the accuracy and validity of expenditure amounting to Kshs.10,960,772 for the year ended 30 June 2015 could not be confirmed.

## **5.0 Transfers to Other Government Entities**

### **5.1 Construction of Staff Houses at Kalobeyi Secondary School**

Included in the transfers to other government entities expenditure of Kshs.76,081,956.50 under note 7 to the financial statements is transfers to secondary schools figure of Kshs.15,100,000 which includes an amount of Kshs.3,500,000 transferred to Kalobeyi secondary school on 24 April 2015 vide cheque No.763 for construction of staff houses. The letter of notification to the winning tenderer was dated 17 April 2015 and agreement between the school PMC and the contractor signed on 23 April 2015 before fourteen days had elapsed contrary to Section 68(2) of the Public Procurement and Disposal Act 2005 which states that the written contract shall not be entered into until at least fourteen days have elapsed after the notification.

In addition, the bills of quantity, cash book and bank statement for the project account were not availed for audit review. Audit verification of the project on 27 April 2016 revealed that the project had stalled where roofing, fixing of doors and windows and painting had not been completed and it is not known when the same will be completed.

Consequently, the propriety and validity of the transfer of Kshs.3,500,000 for the year ended 30 June 2015 could not be confirmed.

### **5.2 Purchase of School Bus for Our Lady's Girls Secondary School**

The transfers to other government entities amount of Kshs.76,081,956.50 reflected under note 7 to the financial statements include transfers to secondary schools amount of Kshs.15,100,000 which excludes Kshs.5,000,000 paid to Our Lady's Secondary School on 20 April 2015 through PV No. 716 and cheque No. 750 towards the purchase of school bus. No reason has been given for the exclusion of the figure of Kshs.5,000,000 which had an effect of understating the expenditures.

In addition, bus purchase documents including tenders, minutes of tender evaluation and tender award committees, delivery note and report of the inspection and acceptance committee were not provided for audit review. Although an Isuzu bus registration No KBE 562W was received in the school, it could not be confirmed if the bus supplied meets the specifications of the bus ordered and paid for.

Consequently, the accuracy and propriety of the transfers to secondary schools figure of Kshs.15,100,000 for the year ended 30 June 2015 could not be confirmed.

## **6.0 Other Grants and Transfers**

### **6.1 Bursary Disbursement**

Included in other grants and transfers balance of Kshs.53,931,065 reflected in the statement of receipts and payments is bursary to secondary schools amounting to Kshs.6,785,668 and bursary to tertiary institutions amounting to Kshs.13,670,700 all totalling Kshs.20,456,368. However, the criteria for identifying the beneficiaries of the bursaries were not availed for audit review. Further, information available indicates that the disbursement of bursary was approved by the CDFC and did not incorporate two other members of whom one must be the area education officer or a representative of the ministry of education as required by the CDF Board Circular reference VOL1/111 dated 13 September 2010. In addition, acknowledgement of receipt of funds by the recipient institutions was not availed for audit review. Consequently, the management was in breach of the law and the propriety of the bursary disbursement of Kshs.20,456,368 for the year ended 30 June 2015 could not be confirmed.

### **6.2 Kakuma Water Supply Project**

Included in other grants and transfers amount of Kshs.53,931,065 reflected in the statement of receipts and payments is an amount of Kshs.4,200,000 paid to Kakuma Water Supply on 1 April 2015 through payment voucher numbers 711 and 712, and cheque numbers 739 and 741 of Kshs.2,200,000 and Kshs.2,000,000 for installation of raised metal water tank and drilling of borehole respectively. The projects related to 2013/2014 but were not funded during 2013/2014. However, payment vouchers for the projects were not availed for audit review. In addition, the bills of quantities, tender evaluation and tender award minutes, bank statements and PMC progress reports were not provided for audit review.

Audit verification of the projects in April 2016 showed that the construction had not commenced and no reason was provided for non-implementation of the projects thus denying the residents of Turkana West Constituency the benefits that would have accrued from the projects.

Consequently, the propriety of the amount of Kshs.4,200,000 transferred to the water project for the year ended 30 June 2015 could not be confirmed.

## **7.0 Irregular Cash Purchases**

Included in the use of goods and services amount of Kshs.8,020,574.30 reflected in the statement of receipts and payments is an amount of Kshs.4,524,887 in respect of cash purchase of goods and services that included expenditure of Kshs.1,075,250 for purchase of fuel and lubricants, an amount of Kshs.970,760 for air ticket and domestic travel, Kshs.1,651,420 for office stationaries and repairs of computers and printers and Kshs.827,457 for motor vehicle repairs and accessories. These amounts exceeded the low value cash purchase limit of Kshs.5,000 for entities in class 'C' as per the first schedule of the Public Procurement and Disposal Regulations 2013 in which CDF falls.

Further, records including fuel register, detailed orders and motor vehicle work tickets to show how fuel costing Kshs.1,075,250 was utilised were not availed for audit review.

Consequently, the management breached the law and the propriety of the cash payments amounting to Kshs.4,524,887 for the year ended 30 June 2015 could not be confirmed.

### Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Turkana West Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

### Other Matter

#### 1.0 Budgetary Control and Performance

#### 1.1 Budget Performance

The approved budget for Turkana West Constituency for 2014/2015 amounted to Kshs.176,813,059.70 comprising of CDF Board allocation for 2014/2015 of Kshs.169,895,787 and cash balance brought forward from 2013/2014 of Kshs.6,917,332.70. In addition an amount totalling Kshs.154,589,943.90 was received from the CDF Board comprising of Kshs.69,642,080.80 relating to 2013/2014 and Kshs.84,947,863.50 for 2014/2015. During the same period, the Fund incurred expenditure of Kshs.146,376,245.80 or 83% of the approved budget as detailed below.

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Difference (%)
Compensation to Employees	3,471,080	3,437,050	34,030	1
Use of Goods and Services	8,101,372	8,020,574	80,798	1
Committee expenses	5,709,726	4,691,400	1,018,326	18
Transfers to Other Government entities	78,637,931	76,081,957	2,555,974	3
Other grants and transfers	71,820,951	53,931,065	17,889,886	25
Social security benefits	72,000	29,200	42,800	59
Acquisition of assets	9,000,000	185,000	8,815,000	98
<b>Totals</b>	<b>176,813,060</b>	<b>146,376,246</b>	<b>30,436,814</b>	<b>17</b>

Failure to utilize all the funds as budgeted is an indication that programs or activities are not being implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Turkana West Constituency. It may also be an indication that the budget was not properly estimated and thus there

may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

## 1.2 Project Implementation Status

During the financial year 2014/2015, Turkana West Constituency Development Fund had budgeted to disburse Kshs.127,444,508 to finance 44 projects out of which Kshs.63,555,992 or approximately 50% was disbursed to 23 projects as detailed below:-

S/NO	Project name	Details of the project	Allocation Amount (Kshs)	Start Date	Disbursement 2014/2015 (Kshs)	Expenditure (Kshs)	Status	% Certified/ Completed
1	Kakuma Girls Primary School	Completion of Dormitory	1,000,000	Mar-15	1,000,000	1,000,000	Complete	100%
2	Lochor-Edome primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	2,700,000	Complete	100%
3	Namon Primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	2,700,000	Complete	100%
4	Lomunyenpus primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	2,700,000	Complete	100%
5	Nangolemaret Primary	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	2,700,000	Complete	100%
6	AIC Lokichogio Girls pry school	Construction of Dinning Hall	3,000,000	Jun-15	3,000,000	3,000,000	Complete	100%
7	St.Marks Songot Pry School	Renovation of Dinning Hall	1,000,000	Jun-15	1,000,000	1,000,000	Complete	100%
8	Lobiding Primary school	Construction of Dormitory	3,000,000	Apr-15	3,000,000	3,000,000	Complete	100%
9	St.Cosmas Primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	2,700,000	Complete	100%
10	Our Ladys Girls Lokichogio	Purchase of 52 seater school bus	5,000,000	Apr-15	5,000,000	5,000,000	Complete	100%
11	Lokichogio Secondary school	Surveying ,Fencing , Construction of 2 classrooms and 80 desks	8,350,000	Jun-15	5,600,000	5,600,000	Complete	100%
12	Lobiding Secondary school	Construction of 2 staff houses	3,500,000	Apr-15	3,000,000	3,000,000	Complete	100%
13	Loreng Dispensary	Renovation of Dispensary	600,000	Mar-15	600,000	599,198	Complete	100%
14	Turkana West Environment	Planting Of indigeous trees	3,273,150	Nov-14	3,805,992	3,805,992	Complete	100%
15	Loritit Community Project	Construction of Community Hall	3,000,000	Jun-15	3,000,000	3,000,000	Complete	100%
16	AIC Songot Secondary school	Construction of Dinning Hall	3,500,000	Jun-15	3,000,000	3,000,000	On-going	95%

17	Letea Primary school	Renovation of 8 classrooms and 80 beds	3,700,000	Jun-15	2,500,000	2,500,000	On-going	80%
18	Mogila Water mini Dam	Water dam	4,250,000	Feb-15	4,250,000	4,250,000	On-going	80%
19	Emilait primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Jul-15	1,400,000	1,400,000	On-going	60%
20	Kalobeyei Secondary school	Construction Of Dormitory and 80 Beds/staff houses	7,850,000	Apr-15	3,500,000	3,500,000	On-going	48%
21	Oropoi Primary School	Construction of Dinning Hall	3,000,000	Nov-14	1,000,000	1,000,000	On-going	20%
22	Kakuma Water Supply	Borehole, Tank and piping	5,500,000	Not started	4,200,000	-	Not started	0%
23	Kalobeyei primary school	Completion of Dinning hall	2,000,000	Not started	-	-	Not started	0%
24	Pokotom Primary school	Construction of Staff houses	1,250,000	Not started	1,200,000	-	Not started	0%
25	Kakuma youth Library	Roofing & Painting of Library	650,000	Not started	-	-	Not started	0%
26	Kakuma Arid Zone	Roofing & Painting of Classroom	500,000	Not started	-	-	Not started	0%
27	Kaabokorit Primary school	Construction of 2 Classrooms and 40 Desks	2,700,000	Not started	-	-	Not started	0%
28	Lochorangieren go Pry School	Construction of Dormitory	3,000,000	Not started	-	-	Not started	0%
29	Kakuma Sub District Hospital	Water connection - piping/pumbing	2,000,000	Not started	-	-	Not started	0%
30	Lomeritak Borehole	Borehole drilling	2,500,000	Not started	-	-	Not started	0%
31	Kikeunae Borehole	Borehole drilling	2,500,000	Not started	-	-	Not started	0%
32	Natamakoruo Waterpan	Water pan construction	6,000,000	Not started	-	-	Not started	0%
33	Lozemiet/Community water	Hydrological Survey/Drilling and Equipping	2,500,000	Not started	-	-	Not started	0%
34	Kalobeyei - Oropoi Road	Bush Clearing 20kms	1,750,000	Not started	-	-	Not started	0%
35	Kamunyaep - Natira Road	Heavy bush clearing 30 kms	2,000,000	Not started	-	-	Not started	0%
36	Loduat-Moruangisiru Road	Bush Clearing 20kms	1,750,000	Not started	-	-	Not started	0%
37	Lotengan - Nanam Road	Heavy bush clearing 30kms	1,783,427	Not started	-	-	Not started	0%
38	Nawountos Community	Construction of security Camp	2,500,000	Not started	-	-	Not started	0%

39	Napakin Community	Construction of security Camp	2,000,000	Not started	-	-	Not started	0%
40	Kakuma Mixed Pry School	Rehabilitation of 4 Classrooms	837,931	Not started	-	-	Not started	0%
41	CDF Office Turkana west	Construction of office block	9,000,000	Not started	-	-	Not started	0%
42	Akitare Erai Akiyar scheme	Fencing of scheme	1,500,000	Not started	-	-	Not started	0%
43	Ata ekale 1&2 Kaludukunyuki 1&2,Naro	Fencing of scheme	2,000,000	Not started	-	-	Not started	0%
44	Nasinyono community farm	Fencing of scheme	1,000,000	Not started	-	-	Not started	0%
			<b>127,444,508</b>		<b>63,555,992</b>	<b>58,155,190</b>		

Out of the above 44 projects fifteen (15) projects with a budget of Kshs.45,223,150 were complete; six (6) projects with a budget of Kshs.25,000,000 were at various stages of completion while twenty three (23) projects with a budget of Kshs.57,221,358 did not start during the year as they were not funded except two; one for construction of staff houses at Pokotom Primary school which was paid Kshs.1,200,000 out of an allocation of Kshs.1,250,000 and drilling of borehole, installation of water tank and piping at Kakuma Water Supply which were paid Kshs.4,200,000 out of an allocation of Kshs.5,500,000. Consequently, the people of Turkana West Constituency did not benefit from the projects that were not implemented during the year ended 30 June 2015.

### 1.3 Projects Verification

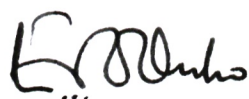
During the year under review, 12 projects costing Kshs.46,100,000 out of which Kshs.35,500,000 had been paid for the projects were verified between 25 and 26 April 2016 and the following observations were made:-

S/NO	Project name	Details of the project	Allocation Amount (Kshs)	Start Date	Disbursement 2014/2015	Field Inspection/ Remarks
1	Kakuma Girls Primary School	Completion of Dormitory	1,000,000	Mar-15	1,000,000	Complete and in use
2	Nangolemaret Primary	Construction of 2 Classrooms and 40 Desks	2,700,000	Jun-15	2,700,000	Complete and in use
3	AIC LokichogioGirls pry school	Construction of dining hall	3,000,000	Jun-15	3,000,000	Complete and in use
4	Letea Primary school	Renovation of 8 classrooms and 80 beds	3,700,000	Jun-15	2,500,000	Complete and in use
5	St.Marks Songot Pry School	Renovation of Dinning Hall	1,000,000	Jun-15	1,000,000	Complete and in use
6	Lobiding Primary school	Construction of Dormitory	3,000,000	Apr-15	3,000,000	Complete and in use

7	Kalobeyei Secondary school	Construction of Dormitory and 80 Beds/staff houses	7,850,000	Apr-15	3,500,000	Construction of houses stalled at 50%
8	Lokichogio Secondary school	Surveying ,Fencing , Construction of 2 classrooms and 80 desks	8,350,000	Jun-15	5,600,000	Complete and in use
9	Lobiding Secondary school	Construction of 2 staff houses	3,500,000	Apr-15	3,000,000	Complete and in use
10	AIC Songot Secondary school	Construction of Dinning Hall	3,500,000	Jun-15	3,000,000	Complete and in use
11	Kakuma water supply	Borehole/Water tank and Piping	5,500,000	Not started	4,200,000	Not started
12	Loritit Community Project	Construction of Community Hall	3,000,000	Jun-15	3,000,000	Complete and in use
	<b>TOTALS</b>		<b>46,100,000</b>		<b>35,500,000</b>	

Ten projects out of twelve projects were complete and in use while Kakuma water supply project which had been paid Kshs.4,200,000 out of the allocation of Kshs.5,500,000 for drilling of borehole, water tank and piping had not commenced. The construction of staff house at Kalobeyei secondary school at a cost of Kshs.3,500,000 had also stalled at approximately 50% level of completion and it is not known when it will be completed. Consequently, the citizens of Turkana West Constituency may not have obtained value for money in respect of Kshs.7,700,000 paid to the two projects during the year ended 30 June 2015.

My opinion is not qualified in respect of this matter.



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

**Nairobi**


**25 October 2016**

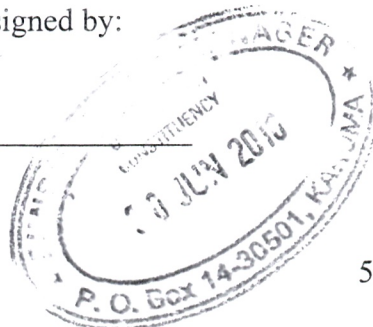
**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	154,589,943.90	46,428,058.60
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>154,589,943.90</b>	<b>46,428,058.60</b>
<b>PAYMENTS</b>			
Compensation to employees	4	3,437,050.00	465,456.30
Use of goods and services	5	8,020,574.30	1,003,160.00
Committee Expenses	6	4,691,400.00	859,000.00
Transfers to Other Government Units	7	76,081,956.50	17,630,815.00
Other grants and transfers	8	53,931,065.00	11,178,591.80
Social Security Benefits	9	29,200.00	4,800.00
Acquisition of Assets	10	185,000.00	7,429,603.00
Other Payments	11		939,295.60
<b>TOTAL PAYMENTS</b>		<b>146,376,245.80</b>	<b>39,510,720.70</b>
<b>SURPLUS/DEFICIT</b>		<b>8,213,698.10</b>	<b>6,917,332.90</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana West CDF financial statements were approved on 15<sup>th</sup> September, 2015 and signed by:

  
**PAUL LOUREN**  
**Chairman CDFC**




  
**Locheria Nyikal Basit,**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

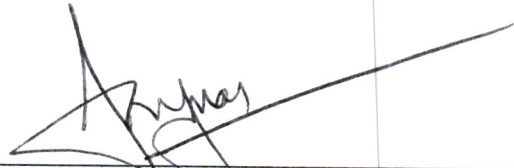
**V. STATEMENT OF FINANCIAL ASSETS**

	Note	2013-2015 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	12,821,531	6,071,692.90
Cash Balances (sale of tenders,hire of grader)	12B		
Outstanding Imprests	12C	2,309,500.00	845,640.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>15,131,031.00</b>	<b>6,917,332.90</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	6,917,332.90	-
Surplus/Defict for the year		8,213,698.10	6,917,332.90
<b>NET LIABILITIES</b>		<b>15,131,031.00</b>	<b>6,917,332.90</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA WEST CDF financial statements were approved on 15th September, 2015 and signed by:

  
**PAUL LOUREN**  
 Chairman CDFC



  
**Locheria Nyikal Basil,**  
 Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

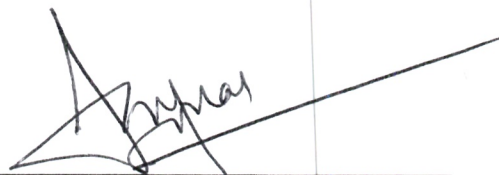
**VI. STATEMENT OF CASHFLOW**

		<b>2014 - 2015</b>	<b>2013 - 2014</b>
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	154,589,943.90	46,428,053.60
Other Receipts	3	0.00	0.00
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,437,050.00	465,456.30
Use of goods and services	5	8,020,574.30	1,003,160.00
Committee Expenses	6	4,691,400.00	859,000.00
Transfers to Other Government Units	7	76,081,956.50	17,630,815.00
Other grants and transfers	8	53,931,065.00	11,178,591.80
Social Security Benefits	9	29,200.00	4,800.00
Other Payments	11	0.00	939,294.60
<b>Adjusted for:</b>			
Adjustments during the year		0.00	0.00
<b>Net cash flow from operating activities</b>		<b>8,398,698.10</b>	<b>14,303,740.90</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	10	185,000.00	7,429,603.00
<b>Net cash flows from Investing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,213,698.10</b>	<b>6,917,332.90</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>6,917,332.90</b>	<b>0.00</b>
<b>Cash and cash equivalent at END of the year</b>	12	<b>15,131,031.00</b>	<b>6,917,332.90</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA WEST CDF financial statements were approved on \_\_\_\_\_ 2015 and signed by:



**PAUL LOUREN**  
**Chairman CDFC**


**Locheria Nyikal Basil,**  
**Fund Account Manager**

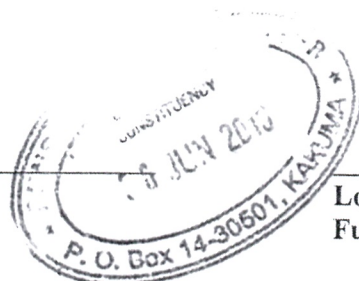
**CONSTITUENCY DEVELOPMENT FUND- TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

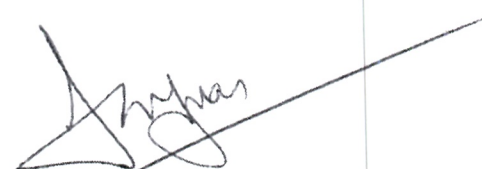
**V. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
Transfers from CDF Board	1	154,589,943.90	46,428,053.60
Other Receipts	3	0.00	0.00
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,437,050.00	465,456.30
Use of goods and services	5	8,020,574.30	1,003,160.00
Committee Expenses	6	4,691,400.00	859,000.00
Transfers to Other Government Units	7	76,081,956.50	17,630,815.00
Other grants and transfers	8	53,931,065.00	11,178,591.80
Social Security Benefits	9	29,200.00	4,800.00
Other Payments	11	0.00	939,294.60
<b>Adjusted for:</b>			
Adjustments during the year		0.00	0.00
<b>Net cash flow from operating activities</b>		<b>8,398,698.10</b>	<b>14,303,740.90</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	10	185,000.00	7,429,603.00
<b>Net cash flows from Investing Activities</b>		<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,213,698.10</b>	<b>6,917,332.90</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>6,917,332.90</b>	<b>0.00</b>
<b>Cash and cash equivalent at END of the year</b>	12	<b>15,131,031.00</b>	<b>6,917,332.90</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA WEST CDF financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
**PAUL LOUREN**  
 Chairman CDFC



  
**Locheria Nyikal Basil,**  
 Fund Account Manager

**CONSTITUENCY DEVELOPMENT FUND- TURKANA WEST CONSTITUENCY**


**Reports and Financial Statements**

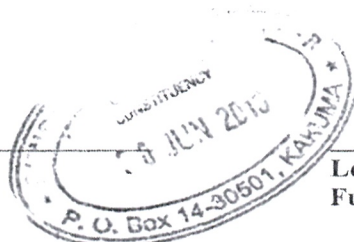
**For the year ended June 30, 2015**

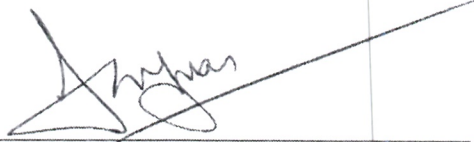
**VI. SUMMARY STATEMENT OF APPROPRIATION**

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Budget Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	169,895,727.00	6,917,332.70	176,813,059.70	154,589,943.90	22,223,115.80	87
<b>TOTAL</b>	169,895,727.00	6,917,332.70	176,813,059.70	54,589,943.90	22,223,115.80	87
<b>PAYMENTS</b>						
Compensation of Employees	3,046,080.00	425,000.00	3,471,080.00	3,437,050.00	34,030.00	99
Use of goods and services	5,901,372.00	2,200,000.00	8,101,372.00	8,020,574.30	80,797.70	99
Committee Expenses	5,709,726.00	0	5,709,726.00	4,691,400.00	1,018,326.00	82
Transfers to Other Government Units	75,637,931.00	3,000,000.00	78,637,931.00	76,081,956.50	2,555,974.50	97
Other grants and transfers	70,528,618.00	1,292,332.70	71,820,950.70	53,931,065.00	17,889,885.70	75
Social Security Benefits	72,000.00	0	72,000.00	29,200.00	42,800.00	41
Acquisition of Assets	9,000,000.00	0	9,000,000.00	185,000.00	8,815,000.00	2
Other Payments	0	0	0	0	-	
<b>TOTALS</b>	169,895,727.00	6,917,332.70	176,813,059.70	146,376,245.80	30,346,813.90	83

The Turkana West CDF financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
**PAUL LOUREN**  
 Chairman CDFC



  
**Locheria Nyikal Basil,**  
 Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**VIII. 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. 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 WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*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, 2015.

CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

GFS CODE	Description	2014 - 2015	2013- 2014
		Kshs	Kshs
1330407	NORMAL ALLOCATION		
	AIE NO: A750254	69,642,080.40	46,428,058.60
	AIE NO: A 796688	42,473,932.00	-
	AIE NO: A 797088	42,473,931.50	-
	<b>TOTALS</b>	<b>154,589,943.90</b>	<b>46,428,058.60</b>

2. PROCEEDS FROM SALE OF NONFINANCIAL ASSETS

GFS CODE	DESCRIPTION	2014 - 2015	2013 - 2014
		Kshs	Kshs
3510202	Receipts from the Sale of Buildings		
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510601	Receipts from the Sale Plant Machinery and Equipment	-	-
3510801	Receipts from sale of Office and General Equipment	-	-
3510801	Receipts from the Sale of Strategic Reserves Stocks	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

GFS CODE	DESCRIPTION	2014-2015	2013-2014
1410107	Item Received	-	-
1410105	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not classified elsewhere (Specify)	-	-
	<b>TOTAL</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

GFS CODE	DESCRIPTION	2014 - 2015	2013 - 2014
		Kshs	Kshs
2110201	Basic wages of Contractual employees	1,593,950.00	465,456.30
2110202	Basic wages of Casual Labour		
	<b>Personal allowances paid as part of salary</b>	-	-
2110301	House Allowance	-	-
2110314	Transport	-	-
2110320	Leave	-	-
2110326	Other personnel payments	1,843,100.00	-
2710120	Gratuity		
	<b>Total</b>	<b>3,437,050.00</b>	<b>465,456.30</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

<b>GFS CODE</b>	<b>DESCRIPTION</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>2210200</b>	Communication, supplies and services	191,500.00	17,000.00
<b>2210300</b>	Domestic travel and subsistence	970,760.00	51,080.00
<b>2210500</b>	Printing, advertising and information supplies & services	272,302.00	31,700.00
<b>2210800</b>	Training	10,000.00	-
<b>2211000</b>	Hospitality supplies and services	248,930.00	-
	Specialized materials and services	572,160.00	118,480.00
<b>2211100</b>	Office and general supplies and services	518,895.00	35,000.00
<b>2211300</b>	Other operating expenses( fuel and lubricants)	742,270.00	-
<b>2220100</b>	Routine maintenance – vehicles and other transport equipment	1,252,271.00	159,000.00
<b>2211200</b>	Fuel, Oil and Lubricants	3,241,486.30	590,900.00
	<b>Total</b>	<b>8,020,574.30</b>	<b>1,003,160.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. COMMITTEE EXPENSES**

<b>GFS CODE</b>	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>2210802</b>	Other Committee expenses		
<b>2210809</b>	Committee allowance	4,691,400.00	859,000.00
	<b>TOTAL</b>	<b>4,691,400.00</b>	<b>859,000.00</b>

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>GFS CODE</b>	<b>Description</b>	<b>2013 - 2015</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>2630204</b>	Transfers to Central government entities	52,900,000.00	17,630,815.00
<b>2630205</b>	Transfers to Secondary Schools	15,100,000.00	-
<b>2630206</b>	Transfers to Tertiary Institutions	3,000,000.00	
<b>2630207</b>	Transfers to Health institutions	5,081,956.50	
	<b>TOTAL</b>	<b>76,081,956.50</b>	<b>17,630,815.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. OTHER GRANTS AND OTHER PAYMENTS**

<b>GFS CODE</b>	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>2640101</b>	Bursary Secondary Schools	6,785,668.00	-
<b>2640104</b>	Bursary – Tertiary	13,670,700	4,833,600.00
<b>2640105</b>	Mocks and CATs	464,000.00	-
<b>2640108</b>	Water	15,950,000.00	2,000,000.00
<b>2640508</b>	Roads	1,500,000.00	-
<b>2640509</b>	Sports	4,260,183.20	1,264,762.80
<b>2640510</b>	Environment	3,805,991.80	3,080,229.00
<b>2640200</b>	Emergency Projects	7,494,522.00	-
	<b>TOTAL</b>	<b>53,931,065.00</b>	<b>11,178,591.80</b>

**9. SOCIAL SECURITY BENEFITS**

<b>GFS CODE</b>	<b>DESCRIPTION</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>2120101</b>	Employer contribution to NSSF	29,200.00	4,800.00
	<b>Total</b>	<b>29,200.00</b>	<b>4,800.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. ACQUISITION OF ASSETS**

<u>GFS CODE</u>	<u>Non-Financial Assets</u>	2014	2015	2013 – 2014
		<b>Kshs</b>		<b>Kshs</b>
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Building		-	-
3110701	Purchase of Vehicles			7,429,603.00
3110704	Purchase of bicycles and Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office Furniture and Fittings		-	-
3111002	Purchase of Computers, Printers and Other IT Equipment		185,000.00	-
3111005	Purchase of Photocopier		-	-
3111009	Purchase if Other Office Equipment		-	-
3111112	Purchase of Software		-	-
3130101	Acquisition of Land		-	-
	<b>Total</b>		<b>185,000.00</b>	<b>7,429,603.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11. OTHER PAYMENTS**

DESCRIPTION	2014-2015	2013-2014
	Kshs	Kshs
Other Payments	0	939,295.60
	0	939,295.60

**12A. Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank Ltd Account No.0990261750094</i>	12,821,531.00	6,071,692.90
<b>TOTAL</b>	<b>12,821,531.00</b>	<b>6,071,692.90</b>

**12B. CASH IN HAND**

DESCRIPTION	2014-2015	2013-2014
	Kshs 30/06/2015	Kshs 30/06/2014
	0	0
	0	0

CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2015

12C. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Balance 2014/2015</i>	<i>Balance 2013/2014</i>
	<i>Kshs</i>	<i>Kshs</i>
Ekeno R. Ng'uleny	2,309,500.00	845,640.00
<b>Total</b>	<b>2,309,500.00</b>	<b>845,640.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13. BALANCES BROUGHT FORWARD**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts		6,071,692.90
Cash in hand	6,071,692.90	-
Cash equivalents (short-term deposits)	-	-
Imprest	845,640.00	-
<b>Total</b>	<b>6,917,332.90</b>	<b>6,071,692.90</b>

**14.0 OTHER IMPORTANT DISCLOSURES**

**14.1 FIXED ASSETS REGISTER**  
AS ATTACHED

**14.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES**

RECEIVABLES FROM THE BOARD	
AMOUNT	FINANCIAL YEAR
2014/2015	2013/2014
Kshs	Kshs
84,947,863.50	69,642,080.40
OTHER RECEIVABLES (SPECIFY)	

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**14.4 OTHER PAYABLES**

	2014-2015	2013-2014
	Kshs	Kshs
Amount due to Other Government Entities(see attached list)	14,087,931.00	-
Amount due to Other grants & other transfers (see attached list)	-	-
Pending Staff Payables (List attached)	-	670,572.98
<b>TOTAL</b>	<b>14,087,931.00</b>	<b>670,572.98</b>

**14.5 DISBURSEMENTS FROM THE BOARD**

Description	AIE No	2014 - 2015	2013 - 2014
		Kshs	Kshs
NORMAL ALLOCATION	AIE NO: A750254	69,642,080.40	46,428,058.60
	AIE NO: A 796688	42,473,932.00	-
	AIE NO: A 797088	42,473,931.50	-
	<b>TOTALS</b>	<b>154,589,943.90</b>	<b>46,428,058.60</b>

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstandi ng Balance	Outstandin g Balance	Com men ts
					2014/2015	2013/2014	
		a	b	c	d=a-c		
<b>Senior Management</b>							
1. Charles Ayen Lomer	H	26,649.85	2013	-	-	198,268.56	
2. Medrine Aletea	H	22,036.00	2013	-	-	163,947.84	
<b>Middle Management</b>							
Sarah Lokur	G	15,213.95	2013	-	-	113,191.79	
Locheriang Ereng	G	15,213.95	2013	-	-	113,191.79	
<b>Others (Deceased)</b>							
Philiph Ekakoron Eris	H	22,036.20	2013	-	-	81,973.00	
<b>Sub-Total</b>		<b>101,149.95</b>				<b>670,572.98</b>	
<b>Grand Total</b>		<b>101,149.95</b>				<b>670,572.98</b>	

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2015**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2015	2014	
		a	b	c	d=a-c		
<b>Amounts due to other grants and other transfers to Government entities</b>							
Kakuma District Hospital	Water Piping	2,000,000.00			2,000,000.00		Awaiting Funds
Lomeritak Borehole	Drilling of Borehole	2,500,000.00			2,500,000.00		Awaiting Funds
Lozemiet Borehole	Drilling of Borehole	2,500,000.00			2,500,000.00		Awaiting Funds
Nawountos Community	Construction of NPR Camp	2,500,000.00			2,500,000.00		Awaiting funds
Napakin Community	Construction of NPR Camp	2,500,000.00			2,500,000.00		Awaiting Funds
Kakuma Mixed Primary	Rehabilitation of school	837,931.00			837,931.00		Ready for Payment
Pokotom Primary School	Construction of Staff Houses	1,250,000.00			1,250,000.00		Ready for payment
<b>TOTALS</b>		<b>14,087,931.00</b>			<b>14,087,931.00</b>		
<b>Amount due to Other Grants and Other transfer</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

<b>Grand Total</b>						
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>ASSET CLASS</b>	<b>HISTORICAL COST Kshs 2014/2015</b>	<b>Historical Cost Kshs 2013/2014</b>
Land		
Buildings and Structures		
Transport Equipment	7,429,603.00	7,429,603.00
Office Equipment, Furniture and Fittings		
ICT Equipments, Software and Other ICT Assets	185,000.00	
Other Machinery and Equipments		
Heritage and Cultural Assets		
Intangible Assets		
<b>Total</b>	<b>7,614,603.00</b>	<b>7,429,603.00</b>