

REPUBLIC OF KENYA



*Paper laid
By Hon Alan Sule,
Leader of Majority
on Tue 1/9/16
[Signature]*

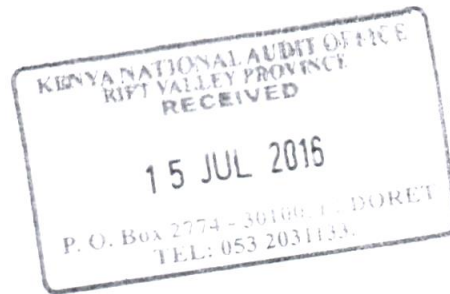
OFFICE OF THE AUDITOR-GENERAL



**REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
TURKANA NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





**CONSTITUENCY DEVELOPMENT FUND- TURKANA NORTH
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The *Turkana North 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	JAMES E. ECHWA
3	District Accountant	PATRICK NJERU

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Turkana North Constituency. The reports and recommendation of ARMC when adopted by the CDF 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 NORTH CDF Headquarters

P.O. Box 1-30500
LOKITAUNG

(f) TURKANA NORTH CDF Contacts

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E-mail: cdfturkananorth.go.ke
Website: www.go.ke

(g) TURKANA NORTH CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank
P. O. Box 150 – 30500,
LODWAR

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 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. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Turkana North Constituency is situated in Northern part of Rift Valley Province bordering Ethiopia in North East part of Kenya with two Sub – Counties that is Turkana North Sub – County and Kibish Sub County. The Constituency is the second largest Constituency in the County. The Constituency had received allocation of Kshs. 141, 468,751.00 for the entire Financial Year 2013/2014. So far we received Kshs70,734,375.50 for the entire period having a balance of Kshs70,734,375.50 for us to initiate developmental activities in the Constituency. We transferred Kshs 99,111,774.00 for construction of classrooms, Water facilities, Health and Bursary allocations. We also received from the board Kshs 43,163,686.80 being balances from the previous Financial year 2012/2013 which was shared between Turkana North and Turkana West respectively.

We were faced by various obstacles such as vastness of the Constituency, poor road network, Insecurity, distance from County headquarters where materials are available, Cost of materials is high, transportation cost is also high due to distance covered.

The Constituency is vast thus requires funds to implement projects approved by the board in order to uplift the livelihood of the community in terms of developmental activities.

We recommend that more funds be allocated to some Constituencies such as Turkana North which has two sub counties in order to spur development and to meet the needs of its inhabitants. We also recommend that we should be given funds allocated in good time within the stipulated timeframe so as to have uniform implementation of projects.

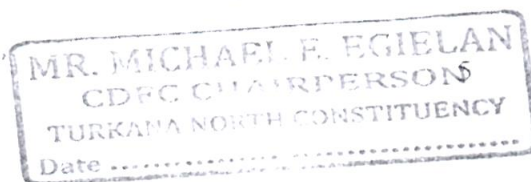
We look forward to fruitful financial year 2015/2016.

Sign

MICHAEL EGIELAN EKWAR

Michael Eguelan Ekwar

CDFC Chairman



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

The Accounting Officer in charge of the *TURKANA NORTH CONSTITUENCY* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF Turkana North* for and as at the end of the financial year (period) 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 CDF Turkana North; (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 *CDF Turkana North*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *TURKANA NORTH CONSTITUENCY* accepts responsibility for the *CDF'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). The Accounting Officer is of the opinion that the *CDF's* Turkana North financial statements give a true and fair view of the state of *CDF's* Turkana North transactions during the financial year ended June 30, 2015, and of the *CDF's* Turkana North financial position as at that date. The Accounting Officer charge of the *TURKANA NORTH CONSTITUENCY* further confirms the completeness of the accounting records maintained for the *CDF Turkana North*, which have been relied upon in the preparation of the *CDF's Turkana North* financial statements as well as the adequacy of the systems of internal financial control.

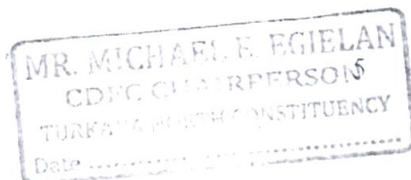
The Accounting Officer in charge of the *TURKANA NORTH CONSTITUENCY* confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF'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.

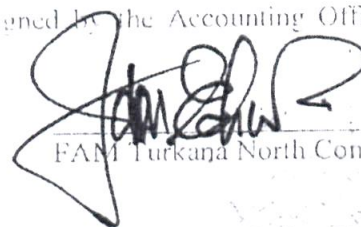
Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 30th June, 2015.

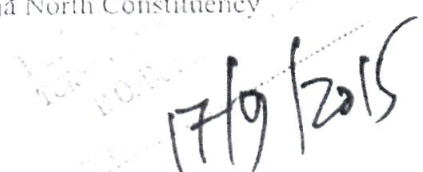


CDFC Chairman





FAM Turkana North Constituency



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND (CDF) – TURKANA NORTH 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 North Constituency set out on pages 7 to 22, 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: recurrent and development combined 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 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 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 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

Constituencies Development Fund – Turkana North Constituency – Annual Report and Financial Statements for the year ended 30 June 2015

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 Receipts from CDF Board

The statement of receipts and payments reflects transfers from other government entities amount of Kshs.172,282,128.50 for the year ended 30 June 2015. However, CDF Board records availed for audit review shows that an amount of Kshs.128,957,264 was disbursed to the Fund during the year under review resulting in a difference of Kshs.43,324,864.50 which has not been explained or reconciled.

Consequently, the accuracy and completeness of the receipts amount of Kshs.172,282,128.50 for the year ended 30 June 2015 could not be confirmed.

2.0 Bank Balance

The statement of assets reflects a bank balance of Kshs.20,860,672.80 as at 30 June 2015. Audit examination of the bank reconciliation statement for the month of June 2015 showed un-presented cheques amounting to Kshs.8,200,020.75, out of which cheques totalling to Kshs.2,886,862.95 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, certificate of bank balance of Kshs.20,860,672.80 was not provided for audit review. Under the circumstance, the accuracy and completeness of bank balance of Kshs.20,860,672.80 as at 30 June 2015 could not be confirmed.

3.0 Pending Accounts Payables

The statement of assets reflects bank balance of Kshs.20,860,672.80 as at 30 June 2015. However, the financial statements do not have accounts payable disclosure in form of a note indicating the projects that were not funded during the year as required by the reporting template for CDFs provided by the National Treasury. Consequently, the accuracy and completeness of the financial statements for the year ended 30 June 2015 could not be confirmed.

4.0 Unsupported Budget Adjustment

The summary statement of appropriation reflects budget adjustment of Kshs.54,073,596 in respect of fund balance brought forward from 2013/2014 of Kshs.23,260,218 and transfers from CDF Board of Kshs.30,813,378 relating to 2013/2014 and prior years. However, the approved budget for the year ended 30 June 2015 supporting the respective expenditure items totalling Kshs.54,073,596 was not availed for audit review. Consequently, the accuracy and validity of the budget adjustment expenditures totalling Kshs.54,073,596 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 North 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 Constituency Development Fund Act, 2013.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

Turkana North Constituency's approved budget for 2014/2015 amounted to Kshs.195,542,347. During the same period, the Fund incurred expenditure of Kshs.174,681,672.90 or 89% of the approved budget to result in under-expenditure of Kshs.20,860,674.10 or 11% of the final budget as detailed below:

Receipt/Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Over Expenditure (Kshs)	Difference (%)
Compensation of Employees	4,849,700.00	3,844,074.00	1,005,626.00		21
Use of goods and services	5,786,612.00	5,785,327.90	1,284.10		0
Committee Expenses	6,503,050.00	8,385,494.00		(1,882,444.00)	(29)
Transfers to Other Government Units	105,806,499.00	100,011,773.00	5,794,726.00	-	5
Other grants and transfers	72,538,886.00	56,638,404.00	15,900,482.00	-	22
Social Security Benefits	57,600.00	16,600.00	41,000.00	-	71
TOTALS	195,542,347.00	174,681,672.90	22,743,118.10	(1,882,444.00)	11

Committee expenses recorded expenditure of Kshs.8,385,494 against approved budget of Kshs.6,503,050.00 resulting to over expenditure of Kshs.1,882,444 or 29%. However, no documentary evidence authorising the over expenditure was availed for audit review.

The remaining six expenditure components recorded under expenditure of Kshs.22,743,118.10 or approximately 12% of the approved budget. 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 North Constituency. It may also be an indication that the budgetary process was not properly estimated.

1.2 Project Implementation

During the financial year 2014/2015, CDF-Turkana North had budgeted to disburse Kshs.213,003,158.00 to finance 114 projects out of which Kshs.122,606,477 or approximately 58% was disbursed to 68 projects as detailed below:

	Name Of Project	Details of project	Approved Budget (Kshs)	Start date	Disbursement in 2014/2015 (Kshs)	Amount certified as at 30 June 2015 (Kshs)	% certified completed
1	Lochor Ekaal Water Pipelines	Piping	2,000,000.00	1-Jun-15	1,000,000.00	50,000.00	5%
2	Nabuin Water Pan	Construction of Water pan	2,500,000.00	18-Dec-14	2,500,000.00	2,500,000.00	100%
3	Lotorongoruk Borehole	Drilling and equipping borehole	2,000,000.00	18-Dec-14	2,000,000.00	2,000,000.00	100%
4	Lokapelpus Borehole	Drilling and equipping borehole	2,500,000.00	18-Dec-14	2,500,000.00	2,500,000.00	100%
5	Kareedome Water Pan	Construction of Water pan	2,500,000.00	18-Dec-14	2,500,000.00	2,500,000.00	100%
6	Kangamanang Water Pan	Construction of Water pan	3,000,000.00	18-Dec-14	3,000,000.00	3,000,000.00	100%
7	Turkana North CDF Games N Music	Payment for sport activities	700,000.00	15-Jul-14	700,000.00	700,000.00	100%
8	Lokichoggio Sports Association	Payment for sport activities	494,704.00	1-Jul-14	494,704.00	494,704.00	100%
9	Lapur Environment Conservation Grp	Payment for planting trees	800,000.00	1-Nov-14	800,000.00	800,000.00	100%
10	Loruth Dispensary	Painting finishing and windows	500,000.00	1-May-15	500,000.00	500,000.00	100%
11	Kakelai Dispensary	Renovation	1,500,000.00	1-May-15	1,500,000.00	1,500,000.00	100%
12	Lomunyanakirionok Staff Quarters	Completion of staff quarters	3,000,000.00	1-Sep-14	1,500,000.00	1,500,000.00	100%
13	Karebur Dispensary	Building of staff houses	2,241,379.00	1-Dec-14	2,241,379.00	2,241,379.00	100%
14	Kakuma Sub-District Hospital	Construction of Sub District Hospital	9,000,000.00	1-Aug-14	9,000,000.00	7,200,000.00	80%
15	Letea Dispensary	Construction of toilets and fencing	1,500,000.00	1-Sep-14	1,500,000.00	1,500,000.00	100%

16	Lokipoto Nurse House	Staff House and Fencing	4,500,000.00	1-Sep-14	4,500,000.00	4,050,000.00	90%
17	Kakuma Sub-District Hospital	Construction of Sub District Hospital	1,000,000.00	1-Aug-14	1,000,000.00	800,000.00	80%
18	Kakuma Sub-District Hospital	Construction of Sub District Hospital	900,000.00	1-Apr-15	900,000.00	810,000.00	90%
19	Kakuma Girls Pry School	Completion of dormitory	2,000,000.00	1-Jul-15	1,000,000.00	1,000,000.00	100%
20	Locher Angierengo Pry Sch	Construction of 2 classrooms	2,000,000.00	1-Jul-15	1,000,000.00	1,000,000.00	100%
21	Nawountos Pry Sch	Completion of 2 classrooms	2,000,000.00	1-Jul-15	1,000,000.00	1,000,000.00	100%
22	Nadunga Pry Sch	Construction of 2 classrooms	2,000,000.00	1-Jul-15	2,000,000.00	2,000,000.00	100%
23	Kangamojoj Pry School	Construction of 1 classrooms	1,000,000.00	1-Jul-15	1,000,000.00	1,000,000.00	100%
24	Kaleng Pry Sch	Completion of dormitory roofing and finishing	895,145.00	1-Sep-14	895,145.00	895,145.00	100%
25	Nakitoekonon Pry Sch	Construction 2 classrooms	2,000,000.00	1-Sep-14	2,000,000.00	2,000,000.00	100%
26	Loitanit Pry Sch	Construction of dormitory	2,500,000.00	1-Sep-14	2,500,000.00	2,500,000.00	100%
27	St Johns Pry Sch	Completion of Dormitory	2,000,000.00	1-Sep-14	500,000.00	500,000.00	100%
28	Shabaha Pry School	Construction of 2 classrooms	2,000,000.00	15-Sep-14	2,000,000.00	2,000,000.00	100%
29	Naduat Pry Sch	Construction of 2 classrooms	2,000,000.00	15-Sep-14	2,000,000.00	2,000,000.00	100%
30	Losajit Pry Sch	Construction of 2 classrooms	2,000,000.00	15-Sep-14	2,000,000.00	2,000,000.00	100%
31	Napetet Pry Sch	Purchase of 100 beds	2,000,000.00	15-Sep-14	2,000,000.00	2,000,000.00	100%
32	Loreng Pry Sch	Construction of 2 classrooms	2,000,000.00	15-Sep-14	1,000,000.00	1,000,000.00	100%
33	Karioreng Pry Sch	Construction of 1 classrooms	1,000,000.00	15-Sep-14	1,000,000.00	1,000,000.00	100%
34	Kibish Pry Sch	Two classroom walling,roofing and finishing	400,000.00	1-Jan-15	400,000.00	400,000.00	100%
35	Loruth Pry Sch	Construction of 1 classrooms	1,000,000.00	1-Jan-15	1,000,000.00	1,000,000.00	100%
36	Lokitaung Pry Sch	Fencing of school school	300,000.00	1-May-15	300,000.00	300,000.00	100%
37	Kokiselei Pry Sch	Completion of 2classroom floor,painiting and plastering	250,000.00	1-May-15	250,000.00	250,000.00	100%
38	Riokomor Pry Sch	Completion of 2classroom floor,painiting and plastering	250,000.00	1-May-15	250,000.00	250,000.00	100%
39	Milimatatu Pry Sch	Completion of classroom walling,plastering and roofing	300,000.00	1-May-15	300,000.00	300,000.00	100%

40	Kachoda Pry School	Completion of dormitory roofing and finish	1,200,000.00	1-May-15	1,200,000.00	1,200,000.00	100%
41	Nakomeimei Pry Sch	Construction of 1classroom	1,000,000.00	1-Dec-14	1,000,000.00	1,000,000.00	100%
42	Letea Pry School	Construction of dormitory	1,000,000.00	1-Oct-14	1,000,000.00	1,000,000.00	100%
43	Kakuma Arid Zone Pmc/Smc	Construction of 1classroom	900,000.00	1-Aug-14	900,000.00	900,000.00	100%
44	Namorotot Pry Sch	Construction of 2 classrooms	2,000,000.00	1-Dec-14	2,000,000.00	2,000,000.00	100%
45	Nakalale Pry Sch	Construction of 1classroom	1,000,000.00	1-Feb-15	1,000,000.00	1,000,000.00	100%
46	Kaloyebei Pry Sch	Completion of dining hall,kitchen n stores	1,500,000.00	1-Sep-14	1,500,000.00	1,500,000.00	100%
47	Nariokotome Pry Sch	Completion of 2classroom roofing,finishing and construction of 4 pitlatrines	3,200,000.00	1-Dec-15	3,200,000.00	3,200,000.00	100%
48	Nakinomet Pry Sch	Construction of 1classroom	1,000,000.00	1-Dec-15	1,000,000.00	1,000,000.00	100%
49	Kokuro Pry Sch	Construction of 1 dining hall	2,000,000.00	1-Dec-15	2,000,000.00	2,000,000.00	100%
50	Lokamarinyang Pry Sch	Construction of 2 classrooms	2,400,000.00	1-Dec-15	2,400,000.00	2,400,000.00	100%
51	Koyasa Pry Sch	Completion of a classroom finishing, and fitting of doors	500,000.00	1-Dec-15	500,000.00	500,000.00	100%
52	Kaituko Pry Sch	Completion of a classroom walling,roofing and finishing	300,000.00	1-Dec-15	300,000.00	300,000.00	100%
53	Kainyangaluk Pry Sch	Completion of 2 classrooms,plastering,wal ling and roofing	400,000.00	1-Sep-15	400,000.00	400,000.00	100%
54	Sasame Pry Sch	Construction of 1 classroom hall	1,000,000.00	1-Oct-15	1,000,000.00	1,000,000.00	100%
55	Kaemongor Pry Sch	Completion of 2 classrooms,plastering,roofing and finishing	400,000.00	1-Sep-14	400,000.00	400,000.00	100%
56	Karebur Pry Sch	Completion of a classroom,roofing and finishing	400,000.00	1-Sep-14	400,000.00	400,000.00	100%
57	Ekicheles Pry Sch	Completion of 2 classroom floor,painting and plastering	425,249.00	1-Sep-14	425,249.00	425,249.00	100%
58	Lokitaung Pry 0	Construction of 4 rooms ,staff house,hall	1,500,000.00	1-Sep-14	1,500,000.00	1,500,000.00	100%
59	Kibish Pry Sch	2 classroom walling,roofing, and finishing	2,400,000.00	1-Sep-14	2,400,000.00	2,400,000.00	100%
60	Meyan Pry Sch	Completion of a classroom,roofing,finishing and painting	250,000.00	1-Nov-15	250,000.00	250,000.00	100%

61	Milimatatu Pry Sch	Completion of a classroom, walling, plastering & roofing	1,000,000.00	1-Nov-15	1,000,000.00	1,000,000.00	100%
62	Koyasa Pry Sch	Construction of 2 classrooms	2,500,000.00	1-Nov-15	2,500,000.00	2,500,000.00	100%
63	Kataboi Sec School	Construction of dormitory	400,000.00	1-Nov-15	400,000.00	400,000.00	100%
64	Kalobeyei Sec	Completion of dormitory, classrooms, lab	8,200,000.00	1-Oct-14	8,200,000.00	7,380,000.00	90%
65	Kaikor Sec School	Construction of laboratory	3,200,000.00	1-Nov-15	3,200,000.00	3,200,000.00	100%
66	Milimatatu Sec School	Completion of dormitory, classrooms, lab	7,000,000.00	1-May-15	6,000,000.00	6,300,000.00	90%
67	St Joseph Lapur Sec	Purchase of bus	8,000,000.00	1-Sep-14	8,000,000.00	8,000,000.00	100%
68	Kaeris Sec School	Construction of dining hall Kitchen Dormitories, Toilets, Bathrooms	6,000,000.00	1-Oct-14	6,000,000.00	6,000,000.00	100%
69	Epur Pry Sch	Completion of classroom, painting, plastering and finishing	500,000.00	Project not yet started	-	-	0
70	Kaemongor Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
71	Kaenyangluk Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
72	Ngakareangak Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
73	Moruangibuin Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
74	Kalapataese Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
75	Kangamojoj Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
76	Kaituko Pry School	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
77	Ngimwae Pry Sch	Construction of a classroom	1,000,000.00	Project not yet started	-	-	0
78	Nadung Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
79	Lochipua Kangakipur Pry B Sch	Construction of a classroom	1,000,000.00	Project not yet started	-	-	0
80	Kangakipur Pry A Sch	Construction of a classroom	1,000,000.00	Project not yet started	-	-	0
81	Morueris Pry Sch	Construction of a classroom	1,000,000.00	Project not yet started	-	-	0
82	Karioreng Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
83	Kaleng Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
84	Kaleng Pry Sch	Construction of a dormitory	2,000,000.00	Project not yet started	-	-	0

85	Kalem Pry Sch	Construction of 2 classroom	2,200,000.00	Project not yet started	-	-	0
86	Kachoda Pry Sch	Construction of 2staff houses	2,500,000.00	Project not yet started	-	-	0
87	Lochwaarengan Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
88	Kangarukia Pry Sch	Construction of 3classrooms	3,400,000.00	Project not yet started	-	-	0
89	Lokitaung Pry Sch	Construction of 4staff houses,2pit latrines,2door bathrooms	3,200,000.00	Project not yet started	-	-	0
90	Riokomor Pry Sch	Construction of 2staff houses,2pit atrines,2door bathrooms	2,200,000.00	Project not yet started	-	-	0
91	Meyan Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
92	Kangaki Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
93	Kokiselei Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
94	Lokitoeangaber Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
95	Lomekwi Pry Sch	Construction of a classroom	1,000,000.00	Project not yet started	-	-	0
96	Nasechabuin Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
97	St Bakita Pry Sch	Construction of 2 classroom	2,000,000.00	Project not yet started	-	-	0
98	Kapedor Pry Sch	Construction of 2 classroom	2,200,000.00	Project not yet started	-	-	0
99	Nachukui Pry Sch	Construction of dining hall and kitchen	2,500,000.00	Project not yet started	-	-	0
100	Nayanaekabaran Pry School	Construction of 2 classroom	2,200,000.00	Project not yet started	-	-	0
101	Lokamarinyang Pry Sch	Construction of 2 classroom	1,200,000.00	Project not yet started	-	-	0
102	Napak Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
103	Koyasa Pry Sch	Construction of a classroom	1,200,000.00	Project not yet started	-	-	0
104	Loarengék Pry Sch	Rehabilitation of pit latrines dining hall and kitchen	837,931.00	Project not yet started	-	-	0
105	St Leo Sec Sch	Construction of one classroom	700,000.00	Project not yet started	-	-	0
106	St Leo Sec Sch	Completion of one dormitory	400,000.00	Project not yet started	-	-	0
107	Todonyang Police Post	Construction of 2pitlatrines	500,000.00	Project not yet started	-	-	0
108	Loarengék Dispensary	Plastering,painting and finishing	500,000.00	Project not yet started	-	-	0

109	Kangamaliteny Pry Sch	Drilling and equipping of borehole	2,500,000.00	Project not yet started	-	-	0
110	Kibish Solar System	Installation of four solar panels	2,000,000.00	Project not yet started	-	-	0
111	CDF Office Lokitaung	Installation of solar panels, furniture, fence and VIP pit latrines	4,000,000.00	Project not yet started	-	-	0
112	Sports	Sports in the constituency	2,829,375.00	Project not yet started	-	-	0
113	Environment	To cater for environmental conservation activities in the constituency	2,829,375.00	Project not yet started	-	-	0
114	Lokitaung Registration of Persons Office	Renovation of an office 1,000,000. Installation of solar panels-600,000 and finishing of an office 400,000	2,000,000.00	Project not yet started	-	-	0
Total			213,003,158.00		122,606,477.00	118,596,477.00	

Sixty one (61) projects were complete while implementation of other seven (7) projects was at various levels of completion. Forty six (46) projects with a total budget of Kshs.81,396,681 were not funded during the year under review. The residents of Turkana North Constituency therefore failed to receive the benefits accruing from planned programs and activities amounting to Kshs.81,396,681 for the year ended 30 June 2015.

1.3 Project Verification

During the year under review, five (5) projects costing Kshs.6,045,145.00 were verified in April 2016 and the following observations were made:

	Project Name	Project Activity	Amount (Kshs)	Level of completion %	Observations
1	Kataboi Secondary school	Construction of dormitory	400,000.00	100	Floor had visible cracks an indication of poor workmanship
2	Kaleng Primary school	Completion of dining hall	895,145.00	100	Floor had visible cracks an indication of poor workmanship
3	Kokiselei primary school	Completion of two classrooms	250,000.00	100	Floor had visible cracks an indication of poor workmanship
4	Nariokotome Pr. School	Completion of 2 classroom roofing, finishing and construction of 4 pit latrines	3,200,000.00	100	Complete and in use
5	Milimatatu Pr.	Completion of		100	Complete and in use

	School	classroom walling, plastering and roofing	1,300,000.00		
	Total		6,045,145.00		

All the five projects that were verified were complete. However, three out of the five projects had cracked floors, an indication of poor workmanship hence the citizens of Turkana North Constituency did not get value for money in respect of Kshs.1,545,145 spend on the three projects.

My opinion is not qualified in respect of this matter.



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

Nairobi

05 August 2016

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
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For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	172,282,128.50	142,515,559.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		172,282,128.50	142,515,559.00
PAYMENTS			
Compensation of employees	4	3,844,075.00	2,416,453.50
Use of goods and services	5	5,785,327.90	6,218,703.30
Committee Expenses	6	8,385,494.00	6,954,184.45
Transfers to Other Government Units	7	100,011,773.00	101,719,607.00
Other grants and transfers	8	56,638,404.00	42,008,903.40
Social Security Benefits	9	16,600.00	21,400.00
Acquisition of Assets	10	-	1,363,760.00
Other Payments	11	-	257,603.60
TOTAL PAYMENTS		174,681,673.90	160,960,615.25
SURPLUS/DEFICIT		(2,399,545.40)	(18,445,056.25)

The CDF's financial statements were approved and signed by the Accounting Officer on 30th June, 2015.

Michael E. Eguelan
 CDFC Chairman

MR. MICHAEL E. EGIELAN
 CDFC CHAIRPERSON
 TURKANA NORTH CONSTITUENCY
 Date

[Signature]
 FAM Turkana North Constituency

17/9/2015

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	20,860,672.80	22,599,342.75
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	660,875.45
TOTAL FINANCIAL ASSETS		<u>20,860,672.80</u>	<u>23,260,218.20</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...2014	13	23,260,218.20	40,807,062.60
Surplus/Deficit for the year		(2,399,545.40)	(18,445,056.25)
Prior year adjustments	14	-	898,212.00
NET LIABILITIES		<u>20,860,672.80</u>	<u>23,260,218.35</u>

The CDPC's financial statements were approved and signed by the Accounting Officer on 30th June, 2015.

Michael E. Eguelan
 CDPC Chairman

MR. MICHAEL E. EGIELAN
 CDPC QUARTERPERSON
 TURKANA NORTH CONSTITUENCY
 Date

[Signature]
 FAM Turkana North Constituency

17/9/2015

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
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VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	172,282,128.5	142,515,559
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	3,844,075.00	2,416,453.50
Use of goods and services	5	5,785,327.90	6,218,703.30
Committee Expenses	6	8,385,494.00	6,954,184.45
Transfers to Other Government Units	7	100,011,773.00	101,719,607.00
Other grants and transfers	8	56,638,404.00	42,008,903.40
Social Security Benefits	9	16,600.00	21,400.00
Other Payments	11	0	257,603.60
Adjusted for:			
Adjustments during the year		0	898,212
Net cash flow from operating activities		(2,399,545.40)	(16,183,084.25)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	1,363,760
Net cash flows from Investing Activities		0	(1,363,760)
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,399,545.40)	(17,546,844.25)
Cash and cash equivalent at BEGINNING of the year	13	23,260,218.2	40,807,062.60
Cash and cash equivalent at END of the year	16	20,860,672.75	23,260,218.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The CDF's financial statements were approved and signed by the Accounting Officer on 30th June, 2015.

Michael E. Eguelan
 CDFC Chairman

MR. MICHAEL E. EGIELAN
 CDFC CHAIRPERSON
 TURKANA NORTH CONSTITUENCY
 Date

[Signature]
 FAM Turkana North Constituency
 17/9/2015

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	141,468,751.00	30,813,378.00	172,282,129.00	172,282,129.00	-	100
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	23,260,218.00	23,260,218.00	23,260,218.00	-	100
Total	141,468,751.00	54,073,596.00	195,542,347.00	195,542,347.00	-	100
PAYMENTS						
Compensation of Employees	4,501,700.00	348,000.00	4,849,700.00	3,844,074.00	1,005,626.00	79
Use of goods and services	2,008,825.00	3,777,787.00	5,786,612.00	5,785,327.90	1,284.10	100
Committee Expenses	2,244,062.00	4,258,988.00	6,503,050.00	8,385,494.00	(1,882,444.00)	129
Transfers to Other Government Units	83,433,180.00	22,373,319.00	105,806,499.00	100,011,773.00	5,794,726.00	95
Other grants and transfers	48,723,384.00	23,815,502.00	72,538,886.00	56,638,404.00	15,900,482.00	78
Social Security Benefits	57,600.00	-	57,600.00	16,600.00	41,000.00	29
Other Payments	500,000.00	(500,000.00)	-	-	-	
TOTALS	141,468,751.00	54,073,596.00	195,542,347.00	174,681,672.90	20,860,674.10	89

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The CDF's financial statements were approved and signed by the Accounting Officer on 30th June, 2015.

Michael Egjelan
CDFC Chairman

MR. MICHAEL E. EGJELAN
CDFC CHAIRPERSON
TURKANA NORTH CONSTITUENCY
Date

[Signature]
FAM Turkana North Constituency

17/9/2015

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. 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. 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 *CDF* and all values are rounded to the nearest shilling. 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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* 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.

4. 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 the Central Bank of Kenya and 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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 *CDF'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 *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. 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 NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO FINANCIAL STATEMENTS

GFS CODES				
	1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	AIE NO...A750222	43,163,686.80	
		AIE NO...A750297	58,384,066.20	
		AIE NO....A796687	35,367,188.00	
		AIE NO.....A797087	35,367,187.50	
		AIE NO.....A711950		103,592,848.20
		AIE NO....A735650		38,922,710.80
				-
1330408	Conditional grants		-	-
			-	
1330409	Receipt from other Constituency		-	
	TOTAL		172,282,128.50	142,515,559.00
3510000	2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			
3510601	Receipts from the Sale of Vehicles and Transport Equipment			
3510801	Receipts from the Sale Plant Machinery and Equipment			
3510803	Receipts from the Sale of office and general equipment			
		Total	-	-
1400000	3. OTHER RECEIPTS			

***CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY**

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	Description	2014 - 2015 Kshs	2013- 2014 Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	Total	-	-
2110000	4. COMPENSATION OF EMPLOYEES		
	Description	2014 - 2015 Kshs	2013- 2014 Kshs
2110201	Basic wages of contractual employees	3,844,075.00	2,416,453.50
2110202	Basic wages of casual labour	-	-
	Personal allowances paid as part of salary		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2710120	gratuity	-	-
	Total	3,844,075.00	2,416,453.50
2200000	5. USE OF GOODS AND SERVICES		
	Description	2014 - 2015 Kshs	2013 - 2014 Kshs
2210100	Utilities, supplies and services	-	-
2210104	Office rent	-	-
2210200	Communication, supplies and services	270,600.00	-
2210300	Domestic travel and subsistence	-	-
2210500	Printing, advertising and information supplies & services	231,677.00	102,285.00
2210600	Rentals of produced assets	-	-
2210700	Training expenses	-	-

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY

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2210800	Hospitality supplies and services	-	
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	460,542.90	107,222.00
2211200	Fuel ,oil & lubricants	2,120,686.00	3,115,294.70
2211300	Other operating expenses	665,700.00	-
2220100	Routine maintenance – vehicles and other transport equipment	2,036,218.00	2,893,901.60
2220200	Routine maintenance – other assets	-	-
		-	
	Total	5,785,327.00	6,218,703.30
2210800	6. COMMITTEE EXPENSES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210802	Other committee expenses	1,533,916.00	-
2210809	Committee allowance	6,851,578.00	6,954,184.45
	TOTAL	8,385,494.00	6,954,184.45
2630200	7. TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2630204	Transfers to primary schools	49,570,394.00	65,313,513.00
2630205	Transfers to secondary schools	31,800,000.00	20,000,000.00
2630206	Transfers to Tertiary institutions	-	-
2630207	Transfers to Health institutions	18,641,380.00	16,406,094.00
	TOTAL	100,011,773.00	101,719,607.00

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
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For the year ended June 30, 2015

2640000				
8. OTHER GRANTS AND OTHER PAYMENTS				
Description				
			2014 - 2015	2013 - 2014
			Kshs	Kshs
2640101	Bursary -Secondary		11,266,500.00	8,498,970.00
2640102	Bursary -Tertiary		25,527,200.00	10,047,100.00
2640104	Bursary-Special schools		-	-
2640105	Mocks & CAT		-	-
2640504	water		13,500,000.00	7,999,000.00
2640505	Agriculture (food security)		-	-
2640506	Electricity projects		-	-
2640507	Security		-	1,122,857.00
2640508	Roads		-	6,000,000.00
2640509	Sports		1,194,704.00	2,000,000.00
2640510	Environment		1,700,000.00	1,500,000.00
2640200	Emergency Projects (specify)		3,450,000.00	4,840,976.40
	Total		56,638,404.00	42,008,903.40
2120000				
9. SOCIAL SECURITY BENEFITS				
			2014 - 2015	2013 - 2014
			Kshs	Kshs
2120101	Employer contribution to NSSF		16,600.00	21,400.00
	Total		16,600.00	21,400.00

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

3100000	10. ACQUISITION OF ASSETS		
	<u>Non Financial Assets</u>		2014- 2015 Kshs
			2013 - 2014 Kshs
3110102	Purchase of Buildings		-
3110202	Construction of Buildings		-
3110302	Refurbishment of Buildings		1,363,760.00
3110701	Purchase of Vehicles		-
3110704	Purchase of Bicycles & Motorcycles		-
3110801	Overhaul of Vehicles		-
3111001	Purchase of Office furniture and fittings		-
3111002	Purchase of computers ,printers and other IT equipments		-
3111005	Purchase of photocopier		-
3111009	Purchase of other office equipments		-
3111112	Purchase of soft ware		-
3130101	Acquisition of Land		-
			-
	Total		1,363,760.00
	11.	Other Payments	
	specify		-
	specify		-
	specify		-
	TOTAL		257,603.60

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY
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12. A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency		Account Number	2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
<i>KCB, Lodwar Branch A/C no.</i>			-	-
<i>1107296994</i>			20,860,672.75	22,599,342.75
			-	-
Total			20,860,672.75	22,599,342.75
12B: CASH IN HAND)				
			2014 - 2015	2013 - 2014
			Kshs (30/6/2015)	Kshs (30/6/2014)
Location 1			-	-
Location 2			-	-
Location 3			-	-
Other receipts (specify)			-	-
Total			-	-
			<i>[Provide cash count certificates for each]</i>	
12C: OUTSTANDING IMPRESTS				
Name of Officer		Date imprest taken	Amount Taken	Amount Surrendered
			Kshs	Kshs
<i>Name of Officer</i>		<i>dd/mm/yy</i>	-	660,875.45
<i>Name of Officer</i>		<i>dd/mm/yy</i>	-	-
<i>Name of Officer</i>		<i>dd/mm/yy</i>	-	-
<i>Name of Officer</i>		<i>dd/mm/yy</i>	-	-
<i>Name of Officer</i>		<i>dd/mm/yy</i>	-	-

CONSTITUENCIES DEVELOPMENT FUND – TURKANA NORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-
	Total			
	13. BALANCES BROUGHT FORWARD			
			2014 - 2015	2013 - 2014
			Kshs	Kshs (1/7/2013)
			(1/7/2014)	
	Bank accounts		22,599,342.75	39,756,862.60
	Cash in hand		-	-
	Imprest		660,875.45	1,050,200.00
	Total		23,260,218.20	40,807,062.60
		<i>[Provide short appropriate explanations as necessary]</i>		
	14. PRIOR YEAR ADJUSTMENTS			
			2014 - 2015	2012 - 2013
			Kshs	Kshs
	Bank accounts			
	Cash in hand		-	-
	Imprest		-	-
			-	-
	Total		-	-
	15. OTHER IMPORTANT DISCLOSURES			
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-

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	Supply of services		-	-
	TOTAL		-	-
	15.2: PENDING STAFF PAYABLES (See Annex 2)			
			Kshs	Kshs
	Senior management		-	-
	Middle management		-	-
	Unionisable employees		-	-
	Others (<i>specify</i>)		-	-
			-	-
	15.3: OTHER PENDING PAYABLES (See Annex 3)			
			Kshs	Kshs
	Amounts due to other Government entities (see attached list)		-	-
	Amounts due to other grants and other transfers (see attached list)		-	-
	Others (<i>specify</i>)		-	-

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16. OTHER IMPORTANT DISCLOSURES

1. The employees' salaries went up because ten (10) more employees were absorbed into the payroll of 2014/2015 thus increasing staff salaries tremendously.
2. The balances yet to be received from CDF Board are Kshs. 70,734, 375.50 as at June, 2015 from the allocation of FY 2014/2015.
3. In the course of the year we received Kshs 101,547,754.00 from CDF Board being balances of the previous Financial Year 2013/2014.

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

TYPE	Asset No	S/No	Date of Acquisition	Cost (Kshs)	Condition
Toyota Landcruiser	CDF/106/036	GKA528R	15/09/2008	2,968,180.00	Okay
Toyota Landcruiser	CDF/106/037	GKA030U	23/10/2009	3,345,860.00	Okay
Toyota Landcruiser	CDF/106/043	GKA601Y	29/09/2011	4,595,500.00	Okay
Motor bike	CDF/106/044	GKA752X	15/08/2011	139,000.00	Okay
Laptop probook 4540S	CDF/106/042	ICES- 003CLASS B	18/03/2014	143,700.00	Okay
Giant Stapler	CDF/106/038	11-1154-00	15/04/2010	3,500.00	Okay
HP Computer	CDF/106/039			CDF BOARD	Okay
HP laser jet printer	CDF/106/040			CDF BOARD	Okay
Digital camera	CDF/106/041			CDF BOARD	Okay
Modem (ESP)	CDF/106/042			CDF BOARD	Okay
TOTAL				11,195,740.00	

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	0	0
Transport equipment	11,048,540.00	11,048,540.00
Office equipment, furniture and fittings	3,500.00	3,500.00
ICT Equipment, Software and Other ICT Assets	143,700.00	143,700.00
Other Machinery and Equipment		-
Heritage and cultural assets		-
Intangible assets		-
Total	11,195,740.00	11,195,740.00