

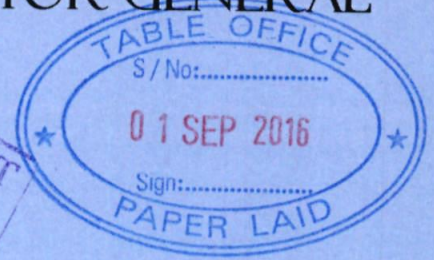
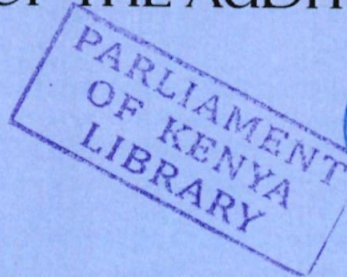
REPUBLIC OF KENYA



*Paper laid  
By Hon. +. Sule?  
Leader of Majority  
on 1/9/16  
[Signature]*



OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2015**





KENYA NATIONAL AUDIT OFFICE  
RIFT VALLEY PROVINCE  
RECEIVED

26 JUN 2015

G. Box 2774 - 30100, ELDORET  
TEL: 053 2051111

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**CONSTITUENCY DEVELOPMENT FUND- TURKANA EAST  
CONSTITUENCY**

**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)

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# **CONSTITUENCIES DEVELOPMENT FUND – TURKANA EAST CONSTITUENCY**

## **Reports and Financial Statements**

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

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### **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

#### **(a) Background information**

The *Constituencies Development Fund Turkana East* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 EAST 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:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Kwena Stephen</b>
3.	Accountant	<b>Booker Osiemo</b>
4.	Chairman	<b>Daniel Emekwi</b>

#### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of TURKANA EAST 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 EAST CDF Headquarters**

P.O. Box 267  
EBUKUT AREA  
LOKORI MARKET  
LODWAR

**(f) TURKANA EAST CDF Contacts**

Telephone  
E-mail: [cdfturkanaest.go.ke](mailto:cdfturkanaest.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) TURKANA EAST CDF Bankers**

1. Kenya Commercial bank  
Lodwar Branch  
P.O. Box 135  
Lodwar 30500  
Lodwar, Kenya

**(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 East Constituency was allocated Kshs 172,359,627 in the year ended 2014/2015 Which included balance of Kshs 52,142,189 of 2013/2014 and Kshs 120,217,189 of the FY 2014/2015 and by the end of June the constituency had received Kshs 120,217,438 and had spent over Kshs 134,256,120.80 in putting up 30 classrooms , and equipping with 750 desks had fenced 8 schools and acquired a school bus for one of the High schools representing 100% implementation of what the board had disbursed and 75% implementation the budget. 80% of the constituency allocation is on education

The challenges that Turkana CDFC faces are security where a whole ward ( Kapedo-Napeitom ward ) is a security operation area. Due to vastness of the constituency prices are unconsistence hence projects allocations varies across the constituency. Water scarcity in the constituency leading to high costs of the projects and delayed implementations

Recommendations .The GOK should increase allocations to the ASAL constituencies at the same time increase the deployment of security personnel to the area, Community participation should be highly encouraged and other development partners should be brought on board and especially the county Government

We look forward to another wonderful financial 2015/16 to continue serving the community

  
\_\_\_\_\_  
**Chairman CDFC**

**Daniel Emekwi**

### 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.

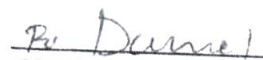
The Accounting Officer in charge of the *Turkana East CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year 2014/15 ended on June 30, 2015. This responsibility 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*; (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*; (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 East CDF* 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* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Turkana East CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Turkana East CDF* 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 24/06 2016.

  
Chairman CDFC

  
Fund Account Manager



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund- Turkana East Constituency set out on pages 5 to 21, 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 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 the 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 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 Bank Balance**

The statement of assets reflect bank balance of Kshs.38,238,300.20 as at 30 June 2015. An audit examination of the bank reconciliation statement for the month of June 2015 showed un-presented cheques amounting to Kshs.1,749,000 out of which cheques amounting to Kshs.844,000 were stale and had not been reversed to the cashbook. As at the time of the audit in May 2016 additional cheques amounting to Kshs 480,000 out of un-presented cheques balance of Kshs.905,000 had not been presented to bank for payment and they had also not been reversed to the cashbook. No reason was provided for not reversing the stale cheques amounting Kshs.1,324,000 as at the time of the audit.

Consequently, the accuracy and validity of the bank balance of Kshs.38,238,300.20 as at 30 June 2015 could not be confirmed.

#### **2.0 Outstanding Imprest**

The statement of financial assets reflects outstanding imprest of Kshs.375,706 as at 30 June 2015 in respect of three imprests issued to the Fund account manager between 3 January 2014 and 6 May 2015. No reason was however provided for issuing to the officer more than one imprest contrary to Section 5.6 of the Government Financial Regulations and Procedures which states that no officer should be issued with a second imprest before surrender of the first one and that such imprest must be accounted for within 48 hours after return from the journey. The management is therefore in breach of the law pertaining to issuance of imprests for the year ended 30 June 2015.

#### **3.0 Irregular Cash Purchases of Foodstuff, Hire of Transport and Roofing of Classrooms**

Included in the other grants and other payments balance of Kshs.46,159,191 reflected in the statement of receipts and payments is an emergency projects amount of Kshs.5,750,783 which include an amount of Kshs.3,851,000 in respect of cash purchase of food stuffs, hire of transport and roofing of classroom that exceeded the low value cash purchase limit of Kshs.5,000 for entities in class 'C' in which CDF falls. In addition documents to show how the food stuff was distributed such as goods received notes and distribution lists were not availed for audit review although it was explained that the action was taken to save life as a result of flush floods. However, no indication has been given of the long term strategies put in place to ensure that the Public Procurement and Disposal Act, 2005 and related regulations of 2006 and 2013 are complied with in the procurement of goods and services.

Consequently, the propriety of an expenditure of Kshs.3,851,000 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 East 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 Constituency Development Fund Act, 2013.

### Other Matter

#### 1.0 Budgetary Control and Performance

##### 1.1 Budget Performance

Turkana East Constituency's approved budget for 2014/2015 amounted to Kshs.172,870,127 comprising of 2014/2015 allocation of Kshs.120,217,438 and unspent balance brought forward from 2013/2014 of Kshs.52,142,189. During the same period, the Fund incurred expenditure of Kshs.134,256,120.80 or 78% of the approved budget resulting to under-expenditure of Kshs.38,614,006.20 or 22% of the final budget as detailed below;

Receipt/Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	% of Utilisation
Compensation of Employees	3,943,200.00	1,684,334.60	2,258,865.40	43
Use of goods and services	6,106,504.00	4,310,650.00	1,795,854.00	71
Committee Expenses	4,771,397.00	7,640,827.20	(2,869,430.20)	160
Transfers to Other Government Units	109,530,492.00	72,533,098.00	36,997,394.00	66
Other grants and transfers	45,961,734.00	46,159,191.00	(197,457.00)	100
Social Security Benefits	56,800.00	56,800.00	-	100
Acquisition of Assets	2,000,000.00	1,871,220.00	128,780.00	94
Other Payments	500,000.00	-	500,000.00	-
<b>TOTALS</b>	<b>172,870,127.00</b>	<b>134,256,120.80</b>	<b>38,614,006.20</b>	<b>78</b>

From the above summary, it is clear that the fund failed to utilize Kshs.38,614,006 or 22% of its budget allocation. 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 East Constituency. It may also be an indication that the budgetary process 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 Unapproved Over Expenditure

The summary statement of appropriation for the year ended 30 June 2015 reflects expenditure of Kshs.7,640,827.20 on committee expenses as compared to approved budget of Kshs.4,771,397 resulting in over expenditure of Kshs.2,869,430.20. However, documentary evidence of CDF Board approval of over expenditure of Kshs.2,869,430.20 was not provided for audit review.

Consequently, the propriety of the over expenditure of Kshs.2,869,430.20 for the year ended 30 June 2015 could not be confirmed.

## 1.3 Project Implementation Status

During the financial year 2014/2015, Turkana East CDF had an approved budget of Kshs.116,173,655 to be spent on sixty (60) projects out of which an amount of Kshs.80,423,531 was disbursed to 39 projects while Kshs.34,521,199 budgeted for 21 projects had not been disbursed as shown below:

	Project	Project Details	Approved Budget (Kshs)	Start date	Disbursement 2014/2015 (Kshs)	Expenditure 2014/2014 (Kshs)	Amount certified as 30.06.15 (Kshs)	certified completed %
1	Lopii Health Center	Construct twin 1 bed roomed house and ablution block	2,241,380	14-Aug	2,241,380	2,241,380	2,241,380	100%
2	Lokwamosing Health Center	Construct twin 1 bed roomed house and ablution block	2,241,379	14-Aug	2,241,379	2,241,379	2,241,379	100%
3	Kapedo Police	House renovation and fencing	1,500,000	14-Aug	1,500,000	1,500,000	1,500,000	100%
4	Lomelo Ap Houses	Renovation and construction of pit latrines	1,500,000	14-Aug	1,500,000	1,500,000	1,500,000	100%
5	Napeitom Community	Construct fence	1,500,000	15-Mar	1,500,000	1,500,000	1,500,000	100%
6	Morulem Secondary School	Construct laboratory and equipping it	4,000,000	14-Aug	4,000,000	4,000,000	4,000,000	100%
7	Aic Katilia Secondary School	Construct one classroom with 25 desks	1,889,000	14-Aug	1,889,000	1,889,000	1,889,000	100%
8	Namorutunga	Construct	2,000,000	15-Mar	2,000,000	2,000,000	2,000,000	100%

	Secondary	school fence						
9	Lotubae Girls	Adminstration block and school fence	5,400,000	14-Dec	5,400,000	5,400,000	5,400,000	100%
10	Morulem Secondary	Construct domitory and 40 beds	1,800,000	15-Mar	1,800,000	1,800,000	1,800,000	100%
11	Rcea Secondary School	Purchase school bus	7,000,000	14-Dec	7,000,000	7,000,000	7,000,000	100%
12	Nadoto Primary School	Construct 1 classroom and desks	1,800,000.00	14-Aug	1,800,000	1,800,000	1,800,000	100%
13	Kadam Primary School	Construct 1 classroom and desks	3,600,000	14-Aug	3,600,000	3,600,000	3,600,000	100%
14	Lokorkor Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
15	Kamuge Primary School	Fenceing, pit latrine/desks	2,074,172	14-Aug	2,074,172	2,074,172	2,074,172	100%
16	Lokichada Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
17	Kangjitit Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
18	Echoke Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
19	Kaibole Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,500,000.00	1,500,000.00	1,500,000.00	100%
20	Namalteny Primary School	Construct 1 classroom and desks	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
21	Kapedo Primary School	Renovate Dinning, kitchen,purchase of tables and benches	1,800,000	14-Aug	1,800,000	1,800,000	1,800,000	100%
22	Morulem Primary School	construct fence	1,000,000	15-Mar	1,000,000	1,000,000	1,000,000	100%
23	Lokamusio Primary School	Construct 1 classroom and desks	1,800,000	14-Dec	1,800,000	1,800,000	1,800,000	100%
24	Nakwasinyen Primary School	Construct 1 classroom and desks	1,800,000	14-Dec	1,800,000	1,800,000	1,800,000	100%
25	Kamuge Primary School	Construct VIP pit latrines	601,087.50	15-Feb	601,087.50	601,087.50	601,087.50	100%
26	Turkana Foot Ball Tournament	Organize foot ball tournament and buying kits trophies	2,404,350	14-Dec	1,500,000	1,500,000	1,500,000	100%
27	Echoke Primary School	Construct VIP pit latrines	601,087.50	14-Nov	576,512.50	576,512.50	576,512.50	96%
			<b>59,352,456.00</b>		<b>58,123,531.00</b>	<b>58,123,531.00</b>	<b>58,123,531.00</b>	

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

	<b>Projects not started</b>							
28	Kapedo Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
29	Lomelo Primary School	Construct Administration block and furniture	1,800,000	15-Jun	1,800,000	-	-	
30	Naukotolem Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
31	Lokorkor Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
32	Kaibole Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
33	Namalteny Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
34	Emanman Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
35	Lokwamosing Primary School	Construct Administration block	1,500,000	15-Jun	1,500,000	-	-	
36	Lomelo Community	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
37	Nayanackoton Primary School	Construct 1 classroom and desks	1,800,000	15-Jun	1,800,000	-	-	
38	Kamuge Community Fence	Construct fence	1,500,000	14-Aug	1,500,000	-	-	
39	Namorutunga Primary School	Construct 2 classroom and desks	3,100,000	15-Jun	3,100,000	-	-	
		<b>Sub Total</b>	<b>22,300,000</b>		<b>22,300,000</b>			
		<b>Total</b>	<b>81,652,456</b>		<b>80,423,531</b>			
	<b>Unfunded</b>							
40	Lopii Health Center (Reallocation)	Construct pit latrine	250,000.00	Not started	-	-	-	
41	Lopii Health Center (Reallocation)	Completion of dispensary (Plastering, screening, fixing windows and doors)	1,000,000.00	Not started	-	-	-	
42	Lokwamosing Health Center (Reallocation)	Construct pit latrine and shower	250,000.00	Not started	-	-	-	
43	Lomelo AP Houses	Construct fence	1,500,000	Not started	-	-	-	
44	Katilia AP Camp	Construct 3 in one AP house	1,996,604	Not started	-	-	-	
45	Katilia AP Camp (Reallocation)	Completion of AP houses	500,000	Not started	-	-	-	
46	Lomunyenkwian Primary	Construct 1 classroom	1,800,000	Not started	-	-	-	

	School	and desks						
47	Kidewa Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
48	Nakatongwa Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
49	Lopeduru Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
50	Echoke Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
51	Elelea Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
52	Nadoto Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
53	Kangitit Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
54	Kadam Primary School	Construct 1 classroom and desks	1,800,000	Not started	-	-	-	
55	Namorotunga Primary School	Renovate one classroom	837,931	Not started	-	-	-	
56	NAUKOTOLE M PRIMARY SCHOOL (Re allocation)	Construct two pit latrines	284,489	Not started	-	-	-	
57	Yang You Primary School (Reallocation)	Construct four door pit latrines	500,000	Not started	-	-	-	
58	Kadam Primary School	Construct VIP pit latrines	601,087.50	Not started	-	-	-	
59	Nakukulas Primary School	Construct VIP pit latrines	601,087.50	Not started	-	-	-	
60	Turkana East Institute Of Technology	Construct one workshop	10,000,000	Not started	-	-	-	
	<b>Total</b>		<b>34,521,199.00</b>					
	<b>Grand total</b>		<b>116,173,655.00</b>					

Out of a total of 60 projects planned for execution in the year under review, twenty one (21) projects with a budget of Kshs.34,521,199 were not started despite the fund having idle cash at bank amounting to Kshs.38,238,300.20 as at 30 June 2015. This is an indication of poor budget planning and there is need for the management to relook at its budgeting mechanism with a view to paying attention to priority areas and strategies to fast track budget implementation. In addition, as at the time of the audit, twenty seven (27) projects with total budget of Kshs.59,352,456.00 were complete except one project with a budget of Kshs.601,087.50 that was 96% complete while thirty three (33) other projects worth Kshs.56,821,199 that had been paid a total of Kshs.22,300,000 had not commenced. Due to non-implementation of the 33 projects, the residents of Turkana

East Constituency failed to receive the benefits accruing from planned programs and activities for the year ended 30 June 2015.

#### 1.4 Project Verification

During the year under review, 9 projects costing Kshs.22,048,105.00 were verified during the audit in May 2016 and were all found to be complete and in use as shown below:

	Project Name	Project Activity	Amount (Kshs)	Level of Completion %	Remarks
1	Molurem Secondary School	Construction of dormitory and 40 beds	1,800,000.00	100%	Complete and In use
2	RCEA Secondary School	Purchase school bus	7,000,000.00	100%	Complete and In use
3	Kamuge Primary School	Fencing, pit latrine/desks	2,074,172.00	100%	Complete and In use
4	AIC Katilia Secondary School	Construct one classroom with 25 desks	1,889,000.00	100%	Complete and In use
5	Lokwamising Health Centre	Construct twin 1 bed roomed house and ablution block	2,241,379	100%	Complete and In use
6	Kamuge Primary School	Construct VIP pit latrines	601,087.50	100%	Complete and In use
7	Echoke Primary school	Construct VIP pit latrines	601,087.50	100%	Complete and In use
8	Lopii Health Centre	Construct twin 1 bed roomed house and ablution block	2,241,379.00	100%	Complete and In use
9	Kadam Primary school	Construct 1 classroom and desks	3,600,000	100%	Complete and In use
<b>TOTAL</b>			<b>22,048,105.00</b>		

The expenditure of Kshs.22,048,105 on projects therefore was properly utilized for 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 July 2016**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	120,217,438.00	83,297,781.00
Proceeds from Sale of Assets	2	00.00	00.00
Other Receipts	3	510,500.00	00.00
<b>TOTAL RECEIPTS</b>		<b>120,727,938.00</b>	<b>83,279,781</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,684,334.60	444,796.00
Use of goods and services	5	4,310,650.00	1,455,880.00
Committee Expenses	6	7,640,827.20	1,880,200.00
Transfers to Other Government Units	7	72,533,098.00	11,146,519.00
Other grants and transfers	8	46,159,191.00	11,235,150.00
Social Security Benefits	9	56,800.00	00.00
Acquisition of Assets	10	1,871,220.00	4,975,047.00
Other Payments	11	0.00	0.00
<b>TOTAL PAYMENTS</b>		<b>134,256,120.80</b>	<b>31,137,592.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(13,528,182.80)</b>	<b>52,142,189.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA EAST CDF financial statements were approved on 24/06 2016 and signed by:

*P. Dussan*  
**Chairman CDFC**

*Salvatore*  
**Fund Account Manager**

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

**V. STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per cash book)	12A	38,238,300.20	51,408,189.00
Cash Balances (cash at hand)	12B	00.00	00.00
Outstanding Imprests	12C	375,706.00	734,000.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,614,006.20</b>	<b>52,142,189.00</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	52,142,189.00	00.00
Surplus/Deficit for the year		(13,528,182.80)	52,142,189.00
Prior year adjustments	14	0.00	0.00
<b>NET FINANCIAL POSITION</b>		<b>38,614,006.20</b>	<b>52,142,189.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA EAST CDF financial statements were approved on 21/06 2016 and signed by:

*P. Dumas*  
**Chairman CDFC**

*Salman*  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND – TURKANA EAST 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	120,217,438.00	83,279,781.00
Other Receipts	3	510,500.00	0.00
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,684,334.60	444,796.00
Use of goods and services	5	4,310,650.00	1,455,880.00
Committee Expenses	6	7,640,827.20	1,880,200.00
Transfers to Other Government Units	7	72,533,098.00	11,146,519.00
Other grants and transfers	8	46,159,191.00	11,235,150.00
Social Security Benefits	9	56,800	0.00
Other Payments	11	0.00	0.00
<b>Adjusted for:</b>			
Adjustments during the year		0.00	0.00
<b>Net cash flow from operating activities</b>		<b>0.00</b>	<b>0.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	00.00
Acquisition of Assets	10	(1,871,220.00)	(4,975,047.00)
<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>(13,528,182.80)</b>	<b>0.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>52,142,189.00</b>	<b>0.00</b>
<b>Cash and cash equivalent at END of the year</b>	<b>12</b>	<b>38,614,006.20</b>	<b>52,142,189.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURKANA EAST CDF financial statements were approved on 22/06 2016 and signed by:

*P. D. Daniel*  
**Chairman CDFC**


*Colman*  
**Fund Account Manager**

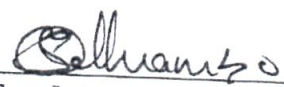
**CONSTITUENCIES DEVELOPMENT FUND – TURKANA EAST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

**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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	120,217,438.00	52,142,189.00	172,359,627.00	172,359,627.00	-	100
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	510,500.00	510,500.00	510,500.00	-	100
<b>Total</b>	<b>120,217,438.00</b>	<b>52,652,689.00</b>	<b>172,870,127.00</b>	<b>172,870,127.00</b>	-	
<b>PAYMENTS</b>						
Compensation of Employees	1,943,200.00	2,000,000.00	3,943,200.00	1,684,334.60	2,258,865.40	43
Use of goods and services	3,606,504.00	2,500,000.00	6,106,504.00	4,310,650.00	1,795,854.00	71
Committee Expenses	2,213,069.00	2,558,328.00	4,771,397.00	7,640,827.20	(2,869,430.20)	160
Transfers to Other Government Units	76,446,631.00	33,083,861.00	109,530,492.00	72,533,098.00	36,997,394.00	66
Other grants and transfers	33,451,234.00	12,510,500	45,961,734.00	46,159,191.00	(197,457.00)	100
Social Security Benefits	56,800.00	-	56,800.00	56,800.00	-	100
Acquisition of Assets	2,000,000.00	-	2,000,000.00	1,871,220.00	128,780.00	94
Other Payments	500,000.00	-	500,000.00	-	500,000.00	0
<b>TOTALS</b>	<b>120,217,438.00</b>	<b>52,652,689.00</b>	<b>172,870,127.00</b>	<b>134,256,120.80</b>	<b>38,614,006.20</b>	<b>78</b>

The TURKANA EAST CDF financial statements were approved on 24/06 2016 and signed by:

  
**Chairman CDFC**

  
**Fund Account Manager**

## 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.

**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.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO: A750392	7,300,000.00		2,000,000.00
AIE NO:A759546	22,754,359.5 0		31,311,912.40
AIE NO:A796655	15,032,615.7 0		49,967,868.60
AIE NO:A796888	15,021,744.0 0		
AIE NO:A797105	30,054,359.5 0		
AIE NO:A796165	30,054,359.3 0	120,217,438.00	
<b>TOTAL</b>		<b>120,217,438.00</b>	<b>83,279,781</b>

NOTE 2 PROCEEDS FROM SALE OF ASSETS

	2014 – 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**NOTE 3 .OTHER RECEIPTS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	510,500.00	0.00
<b>Total</b>	<b>510,500.00</b>	<b>0.00</b>

**NOTE 4.COMPENSATION OF EMPLOYEES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	1,684,334.60	444,796.00
Basic wages of casual labour	0.00	0.00
<b>Personal allowances paid as part of salary</b>		
House allowance	0.00	0.00
Transport allowance	0.00	0.00
Leave allowance	0.00	0.00
Gratuity	0.00	0.00
Other personnel payments	0.00	0.00
<b>Total</b>	<b>1,684,334.60</b>	<b>444,796.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**NOTE 5 :USE OF GOODS AND SERVICES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Office Rent	180,000.00	90,000.00
Communication, supplies and services	0.00	0.00
Fuel and Lubricants	872,500.00	639,200.00
Printing, advertising and information supplies & services	0.00	0.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialized materials and services	0.00	0.00
Office and general supplies and services	0.00	648,000.00
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	3,258,150	78,680.00
Routine maintenance – other assets	0.00	0.00
<b>Total</b>	<b>4,310,650.00</b>	<b>1,455,880.00</b>
<b>TOTAL</b>	<b>4,310,650.00</b>	

**NOTE 6:COMMITTEE EXPENSES**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee allowances	2,983,986.20	1,000,000.00
Other committee expenses	4,656,841.00	880,200.00
<b>Total</b>	<b>7,640,827.20</b>	<b>1,880,200.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**NOTE 7: TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	0.00	0.00
Transfers to primary schools (see attached list)	45,378,661.00	7,540,000.00
Transfers to secondary schools (see attached list)	22,171,679.00	3,606,519.00
Transfers to tertiary institutions (see attached list)	0.00	0.00
Transfers to health institutions (see attached list)	4,982,758.00	0.00
<b>TOTAL</b>	<b>72,533,098.00</b>	<b>11,146,519.00</b>

**NOTE 8: OTHER GRANTS AND OTHER PAYMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,876,000.00	8,287,550.00
Bursary – tertiary institutions (see attached list)	19,854,808.00	0.00
Bursary – special schools (see attached list)	0.0	0.00
Mock & CAT (see attached list)	0.00	0.00
Water projects (see attached list)	0.00	0.00
Agriculture projects (see attached list)	0.00	0.00
Electricity projects (see attached list)	0.00	0.00
Security projects (see attached list)	6,000,000.00	0.00
Roads projects (see attached list)	0.00	0.00
Sports projects (see attached list)	1,500,000.00	1,575,000.00
Environment projects (see attached list)	1,177,600.00	670,000.00
Emergency projects (see attached list)	5,750,783.00	702,600.00
<b>Total</b>	<b>46,159,191.00</b>	<b>11,235,150.00</b>

**NOTE 9: SOCIAL SECURITY BENEFITS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	56,800.00	0.00
<b>Total</b>	<b>56,800.00</b>	<b>0.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**NOTE 10: ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	4,975,047.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	1,871,220.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
<b>Total</b>	<b>1,871,220.00</b>	<b>4,975,047.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**OTHER PAYMENTS**

Specify	2014 - 2015 Kshs	2013 - 2014 Kshs
	<u>0.00</u>	<u>0.00</u>

**NOTE 12A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<i>Kenya Commercial Bank , Account No. 1147030472</i>	38,238,300.00	51,408,189.00
<i>Name of Bank, Account No.</i>	0.00	0.00
<i>Name of Bank, Account No.</i>	0.00	0.00
<b>Total</b>	<b>38,238,300.00</b>	<b>51,408,189.00</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**NOTE 12B: CASH IN HAND**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations ( <i>specify</i> )	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**NOTE 12C: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>FAM</i>	6/5/2015	355,706.00	-	355,706.00
<i>FAM</i>	2/12/2014	691,200.00	681,200.00	10,000.00
<i>FAM</i>	3/1/2014	554,000.00	544,000.00	10,000.00
<b>Total</b>				<b>375,706.00</b>

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

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*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	51,408,189.00		-
Cash in hand	0.00		-
Imprest	753,000.00		-
<b>Total</b>	<b>52,142,189.00</b>		<b>-</b>

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>	
	<b>Kshs</b>	<b>Kshs</b>	
Bank accounts	0.00		-
Cash in hand	0.00		-
Imprest	0.00		-
<b>Total</b>	<b>0.00</b>		<b>-</b>

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>Kshs</b>	<b>Kshs</b>
Senior management	0.00	0.00
Middle management	0.00	0.00
Unionisable employees	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	34,521,199.00	0.00
Amounts due to other grants and other transfers (see attached list)	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
	<b>34,521,199.00</b>	<b>0.00</b>

**NATIONAL GOVERNMENT ENTITY – TURKANA EAST CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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

	<b>Project Name</b>	<b>Details</b>	<b>Amount (Kshs)</b>
1	Lopii Health Center (Reallocation)	Construct pit latrine	250,000.00
2	Lopii Health Center (Reallocation)	Completion of dispensary(Plastering,screeding, fixing widows and doors	1,000,000.00
3	Lokwamosing Health Center (Reallocation)	Construct pit latrine and shower	250,000.00
4	Lomelo Ap Houses	Construct fence	1,500,000
5	Katilia Ap Camp	Construct 3 in one AP house	1,996,604
6	Katilia Ap Camp (Reallocation)	Completion of AP houses	500,000
7	Lomunyenkwan Primary School	Construct 1 classroom and desks	1,800,000
8	Kidewa Primary School	Construct 1 classroom and desks	1,800,000
9	Nakotongwa Primary School	Construct 1 classroom and desks	1,800,000
10	Lopeduru Primary School	Construct 1 classroom and desks	1,800,000
11	Echoke Primary School	Construct 1 classroom and desks	1,800,000
12	Elelea Primary School	Construct 1 classroom and desks	1,800,000
13	Nadoto Primary School	Construct 1 classroom and desks	1,800,000
14	Kangitit Primary School	Construct 1 classroom and desks	1,800,000
15	Kadam Primary School	Construct 1 classroom and desks	1,800,000
16	Namorotunga Primary School	Renovate one classroom	837,931
17	NAUKOTOLEM PRIMARY SCHOOL(Reallocation)	Construct two pit latrines	284,489
18	Yang You Primary School (Reallocation)	Construct four door pit latrines	500,000
19	Kadam Primary School	Construct VIP pit latrines	601,087.50
20	Nakukulas Primaryy School	Construct VIP pit latrines	601,087.50
21	Turkana East Institute Of Technology	Construct one workshop	10,000,000
	<b>Total</b>		<b>34,521,199.00</b>

**NATIONAL GOVERNMENT ENTITY – TURKANA EAST CDF**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015**

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

<b>Asset class</b>	<b>Historical Cost (Kshs) 2014/15</b>	<b>Historical Cost (Kshs) 2013/14</b>
Land	-	-
Buildings and structures	-	-
Transport equipment	4,975,000.00	4,975,000.00
Office equipment, furniture and fittings	2,373,070.00	501,850.00
ICT Equipment, Software and Other ICT Assets	180,000.00	180,000.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
<b>Total</b>	<b>7,528,070.00</b>	<b>5,656,850.00</b>