

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
TURKANA EAST CONSITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**

*Paper Laid on the
Table of the
House by the
Deputy Majority
Leader on Tuesday
28th August 2018*





OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI

29 SEP 2017

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TURKANA EAST
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

CONSTITUENCY DEVELOPMENT FUND – TURKANA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The *TURKANA EAST Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (CDFB)
- ii. National Government Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kwena Stephen
3.	Accountant	Mike Odhiambo
4.	Chairman	Daniel Emekwi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG- 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 NG-CDF Headquarters

P.O. Box 267
EBUKUT AREA
LOKORI MARKET
LODWAR

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

Turkana East Constituency was allocated Kshs 116,397,679.72 in the year ended 2016/2017 Which included balance of Kshs 34,501,128.00 of 2015/2016 and Kshs 81,896,651.72 of the FY 2016/2017 and by the end of June the constituency had received 107,597,679.72 and had spend over Kshs 108, millions in putting up 19 Primary school classrooms , and equipping with 625 desks, 8secondary schools with 100 lockers and established 5 police posts and fences to settlements representing 92.0% implementation of what the board had disbursed and 76.9% implementation the budget. 66% of the constituency allocation is on education and 14% on security.

The challenges that Turkana NG-CDFC faces are security where a whole ward (Kapedo-Napeitom ward) is a security operation area still being an, issue. Due to vastness of the constituency prices are un consistence 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 to avail water to the constituents
We look forward to another wonderful financial 2017/18 to continue serving the community

Daniel Emekwi

Daniel Emekwi
CHAIRMAN CDFC

III. STATEMENT OF NG-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 NG-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 NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year 2014/15 ended on June 30, 2016. 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 NG-CDF* accepts responsibility for the *NG-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 (IFRSAS). The Accounting Officer is of the opinion that the *NG-CDF's* financial statements give a true and fair view of the state of *NG-CDF's* transactions during the financial year ended June 30, 2016, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Turkana East NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-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 NG-CDF* confirms that the *NG-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 *NG-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 *NG-CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2017.

KONIC
CHAIRMAN NG-CDFC

Sellman
FUND ACCOUNT MANAGER

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NGCDF) –Turkana East Constituency set out on pages 5 to 31, which comprise the statement of assets as at 30 June 2017, 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 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Further, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1.0 Presentation of the Financial Statements

An audit review of the financial statements indicated that the statement of assets, statement of receipts and payments and the statements of cash flows do not indicate the financial period they relate to. In addition, the management of the fund did not include the summary of fixed assets register in the financial statements.

Consequently, the financial statements are not accurately presented in accordance with International Public Sector Accounting Standards (Cash Basis) as prescribed by Public Sector Accounting Standards Board.

2.0 Bank Balances

The statement of assets as at 30 June 2017 reflects bank balances of Kshs.2,234,093.70. The bank reconciliation statement for the month of June 2017 reflected payments in the cash book not yet recorded in bank statement in respect of unrepresented cheques amounting to Kshs.1,532,012 out of which cheques with a total

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-Turkana East Constituency for the year ended 30 June 2017

of Kshs.629,625 were stale and no reason or explanation was provided for not reversing the stale cheques in the cash book as required by Government Financial Regulations and Procedures. In addition, no information was availed for audit review showing the dates when the unpresented cheques with a total of Kshs.902,387 were subsequently cleared in the bank.

Consequently, the accuracy, validity and completeness of the bank balance could not be confirmed.

3.0 Unsupported Project Management Committee Bank Balances

Annex 4 of the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.1,853,379 as at 30 June 2017. However, cash books, bank balance confirmation certificates and bank statements for two bank accounts namely NGDF-CDF office account number 1206899646 at Kenya commercial Bank with a closing bank balance of Kshs.897,753 and Lotubae Girls secondary school account number 01141591384900 at Cooperative Bank with a closing bank balance of Kshs.2,498 were not provided for audit review. Further, AIC Katilia Primary school bank account indicated Kshs.248,238.90 while the bank statement reflected a balance of Kshs.1,238.90 resulting in a variance of Kshs.247,000 which has not been reconciled.

Consequently, the existence, accuracy, validity and completeness of the project management committee bank balance of Kshs.1,853,378.90 could not be confirmed.

4.0 Acquisition of Assets

4.1 Omission of Acquisition of Asset from the Notes

The statement of receipts and payments reflects acquisition of assets figure of Kshs.4,000,000. However, note 10 of the financial statements reflects a nil balance resulting in a variance of Kshs.4,000,000 which has not been explained or reconciled.

Consequently, the accuracy of acquisition of assets figure Kshs.4,000,000.00 could not be confirmed.

4.2 Construction and Fencing of NGCDF-Turkana East Constituency Office

The statement of receipts and payments reflects acquisition of assets figure of Kshs.4,000,000. Turkana East NGCDF management transferred a total of Kshs.4,000,000 for the construction of CDF office and perimeter fence. The payment was made in two equal instalments of Kshs.2,000,000 vide cheque number 1575 dated 10 March 2017 and cheque number 1627 dated 14 June 2017. Physical verification of the project in May 2018 revealed that only a perimeter wall of chain link and a gate had been erected. There was no evidence of official office structures at the site. Further, tender documents such as tender advertisement, tender opening, evaluation and award committee minutes, project file and contract agreement were not availed for audit review.

Consequently, the propriety of Kshs.4,000,000.00 spent on the construction of CDF office could not be confirmed.

5.0 Transfers to Other Government Entities

5.1 Unsupported Expenditure

The statement of receipts and payments reflects transfers to other government units amount of Kshs.58,341,118 relating to funds disbursed to various Project Management Committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification. This is contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016 which states that the Project Management Committees shall prepare returns and file them with a Constituency Committee.

Under the circumstances, it was not possible to confirm whether the funds totalling Kshs.58,341,118 were actually received and utilized for the budgeted projects in the year under review.

5.2 Transfer to Secondary Schools

Included in the transfers to other government units figure of Kshs.58,341,118 is transfers to secondary schools amount of Kshs.23,369,987 as disclosed under note 7 to the financial statements which is at variance with supporting schedules figure of Kshs.24,000,000 resulting in an unreconciled variance of Kshs.630,013.

Under the circumstances, the accuracy and completeness of the secondary schools figure of Kshs.23,369,987 could not be confirmed.

6.0 Transfers to Primary Schools

6.1 Irregular Procurement

Included in transfer to other government entities figure of Kshs.58,341,118 under note 7 to the financial statement is transfer to primary school's balance of Kshs.34,971,131 out of which Kshs.26,025,471 was disbursed to fourteen (14) primary schools for the construction of twelve classrooms, supply of three hundred desks, construction of a school fence and erection and completion of cable wall. However, information availed for audit review indicates that the tenders amounting to Kshs.26,025,471.00 were opened, evaluated and awarded by one committee contrary to Section 78(1) (10) of the Public Procurement and Asset Disposal Act, 2015 which requires tender opening committee to open and prepare tender opening minutes while Section 80 (4) of the same Act requires evaluation committee to evaluate and prepare evaluation reports.

Under the circumstances, the management is in breach of the law and the regularity of Kshs.26,025,471 could not be confirmed.

6.2 Unsupported Prime Costs and Provisional Sums

Included in the transfer to other government unit's expenditure of Kshs.58,341,118 reflected under note 7 of the financial statements is transfer to primary school's figure of Kshs.34,971,131 and transfers to secondary school's figure of Kshs.23,369,987 out of which Kshs.5,360,000 was set aside for provisional and prime cost for projects which

were to be undertaken during the year under review. However, although the projects were completed, it is not clear how the provisional and prime costs were utilized.

Consequently, the regularity of prime and provisional cost figure of Kshs.5,360,000 could not be confirmed.

7.0 Transfers to Secondary Schools

7.1 Irregular Procurement

Included in transfer to other government entities figure of Kshs.58,341,118 under note 7 to the financial statement is transfer to secondary school's balance of Kshs.23,369,987 out of which Kshs.5,460,000 was disbursed to two (2) secondary schools for the renovation of school, construction of toilet and fittings and construction of three (3) roomed house with one toilet and bathroom. However, information availed for audit review indicates that tenders amounting to Kshs.5,460,000 were opened, evaluated and awarded by one committee contrary to Section 78(1) (10) of the Public Procurement and Disposal Act, 2015 which requires tender opening committee to open and prepare tender opening minutes while Section 80 (4) of the same Act requires evaluation committee to evaluate and prepare evaluation reports.

Under the circumstances, the management is in breach of the law and the regularity of Kshs.5,460,000 could not be confirmed.

7.2 Purchase of School Bus- Morulem Mixed Secondary School

Included in the transfers to other government units figure of Kshs.58,341,118 reflected in the statement of receipts and payments is transfer to secondary school's figure of Kshs.23,369,987 out of which Kshs.7,500,000 was paid to Morulem Mixed Secondary School vide cheque no 1197 and payment voucher no 282 for the purchase of a 51 seater Isuzu Minibus. However, tender documents such as tender advertisement, tender opening, evaluation and award committee minutes, project file, local purchase order, contract agreement and log book were not availed for audit review.

Consequently, the regularity of Kshs.7,500,000 spent on the purchase of school bus could not be confirmed.

7.3 Purchase of School Bus-AIC Katilia Boys Secondary School

Included in the transfers to other government units figure of Kshs.58,341,118 reflected in the statement of receipts and payments is transfer to secondary school's figure of Kshs.23,369,987 out of which Kshs.7,500,000 was paid to AIC Katilia Boys Secondary School vide cheque no 848 and payment voucher no 271 for the purchase of a 51 seater semi luxury Isuzu Minibus broken down into Kshs.6,920,000 paid to the supplier, M/S Kenya Coach Industries, Kshs.484,400 spent on insurance while Kshs.95,600 was indicated as spent on administration purposes. However, tender documents such as tender advertisement, tender opening, evaluation and award committee minutes,

project file, local purchase order, contract agreement and log book were not availed for audit review. Further, the insurance cost was not supported by an insurance policy cover and the procurement records on how the insurer was identified. In addition, it could not be established and the management have not provided explanation or evidence on the nature of the administration expenses.

Consequently, the regularity of Kshs.7,500,000 spent on the purchase of school bus could not be confirmed.

8.0 Other Grants and Other Payments

8.1 Bursary

Included in the other grants and transfers balance of Kshs.37,305,155 reflected in the statement of receipts and payments are bursary disbursements totaling Kshs.23,391,417 to secondary schools and tertiary institutions of Kshs.13,391,417 and Kshs.10,000,000 respectively as disclosed under note 8 to the financial statements. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming two co-opted members one from the area education office seconded by the Ministry of Education as required by Constituency Development Fund circular reference no. Voll 1/111 dated 13 September 2010, were not availed for audit review. In addition, a list of those who were awarded bursaries and acknowledgement letters by the schools and tertiary institutions were also not provided for audit review.

Under the Circumstances, the management breached the law and the accuracy and propriety of the bursary disbursements of Kshs.23,391,417 for the year under review could not be confirmed.

8.2 Emergency Projects

Included in the figure of Kshs.37,305,155 is emergency projects figure of Kshs.4,362,474 out of which Kshs.2,496,750 was paid to a company vide payment voucher no. 275 and cheque no 1052 for the purchase of cereals and cooking fat for the needy people of Kamuge and Lomelo villages. However, procurement records and the signed distribution list by the beneficiaries of the emergency food items was not provided for audit review.

Consequently, the regularity of Kshs.2,496,750 spent on the purchase of cereals and cooking fat could not be confirmed.

8.3 Purchase of no 14 Tyres for Deputy County Commissioner's Land Cruiser and Lorry

Included in the figure of Kshs.37,305,155 is emergency projects figure of Kshs.4,362,474 out of which Kshs.404,600 was paid to a garage vide payment voucher no 299 and Cheque no 1228 for the purchase of fourteen (14) tyres for Deputy County Commissioner's land cruiser and lorry. However, the registration numbers of the

vehicles, pre and post inspection report from the district public works officer were not provided for audit review.

Consequently, the regularity of Kshs.404,600 spent on the purchase of tyres could not be confirmed.

9.0 Committee Expenses

Included in Committee Expenses figure of Kshs.3,672,200 reflected in Note 6 to the financial statements is other committee expenses figure of Kshs.2,699,400. Audit review and examination of payment vouchers revealed that the payments were not supported by minutes of the meetings as well as the attendance register for meetings held.

Consequently, the propriety of committee expenditure amount of Kshs.2,699,400 could not be confirmed.

10.0 Unauthorized Expenditure

The summary statement of appropriation: recurrent and development combined reflects under three (3) components a total approved budget of Kshs.33,551,445 against actual expenditure of Kshs.46,535,368 resulting in an over expenditure of Kshs.12,983,923 as summarized below.

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Over expenditure (Kshs)
Use of goods and services	2,493,441.06	2,703,237.00	(209,795.94)
Committee Expenses	1,846,360.06	3,672,200.00	(1,825,839.94)
Other grants and transfers	26,452,585.00	37,305,155.00	(10,852,570.00)
Total	30,792,386.12	43,680,592	(12,888,205.88)

However, no evidence was availed for audit review to confirm that the over expenditure of Kshs.12,888,205.88 was authorized by Constituency Development Fund Board.

Under the circumstances, the propriety of the over expenditure of Kshs.22,888,208.88 for the year ended 30 June 2017 could not be confirmed.

11.0 Budgetary Control and Performance

11.1 Budget Absorption

Turkana East constituency approved budget for 2016/2017 amounted to Kshs.119,977,539.92 comprising of Kshs.81,896,551.72 for 2016/2017 and unspent brought forward balance of Kshs.38,060,988.20. During the year, the Fund incurred

expenditure of Kshs.108,943,446 or 91% of the approved budget resulting in an under expenditure of Kshs.11,034,093.92 or 9% of the final budget as follows:

Receipts/Expense Item	Approved Budget for 2016/2017 (Kshs)	Actual Expenditure for 2016/2017 (Kshs)	Under Expenditure (Kshs)	% of Utilisation
Transfer from CDF Board	119,957,539.92	111,157,539.90	8,800,000.02	93
Total	119,957,539.92	111,157,539.90	8,800,000.02	93
Compensation of employees	2,759,058.60	2,854,776	(95,717.40)	103
Use of goods and services	2,493,441.06	2,703,237	(209,795.94)	108
Committee expenses	1,846,360.06	3,672,200	(1,825,839.94)	199
Transfer from other government units	82,336,815.20	58,341,118	23,995,697.20	71
Other grants and transfer	26,452,585	37,305,155	(10,852,570)	141
Social security	89,280	66,960	22,320	75
Acquisition of assets	4,000,000	4,000,000		
Other payments				
Total	119,977,539.92	108,943,446	11,034,093.92	91

From the above summary, it is clear that the Fund failed to utilize Kshs.11,034,093.92 or 9% of its budget allocation. Failure to utilize all the funds as budgeted for is an indication that programs or activities were not 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.

11.2 Project Implementation Status

During the financial year 2016/2017, National Government Constituency Development Fund –Turkana East Constituency had an approved budget of Kshs.68,852,585 to be spent on twenty-five (25) projects out of which an amount of Kshs.65,652,585 was disbursed to twenty-three (23) projects while two (2) projects with a budget of Kshs.3,200,000 were not started, three (3) projects with a budget of Kshs.4,400,000 were incomplete and twenty (20) projects with a budget of 57,652,582 were complete as at 30 June 2017 as follows:

S/no	Project Name	Project Activity	Amount	Disbursements 2016/2017	Amount Paid as at 30.06.2017	Status as at 30.06.2017	Percentage Of Completion As At 30.06.2017
1	Bursary Secondary School	To pay bursary for needy students in the constituency	10,000,000.00	10,000,000.00	10,000,000.00	Complete	100%
2	Bursary Tertiary Institutions	To pay bursary for needy students in the constituency	13,340,517.00	13,340,517.00	13,340,517.00	Complete	100%
3	Sports	For Organizing a football tournament for the constituency to help bring peace and integrations by buying kits trophies.	1,556,034.00	1,556,034.00	1,556,034.00	Complete	100%
4	Kochodin Secondary School	To construct 5 pit latrines in the school to stop open defecation which can lead to Cholera outbreak.	1,556,034.00	1,556,034.00	1,556,034.00	Complete	100%
5	Naukotolem Primary School	Refurbish 3 classrooms by repainting, fixing grill windows ,flooring and re-roofing with steel 2.0 and supply of 75 Desks Kshs 600,000 and supply 25 desks 200,000	2,800,000.00	2,800,000.00	2,800,000.00	Complete	100%
6	Lokorkor Primary School	Renovate by rebuilding cable wall	800,000.00	800,000.00	800,000.00	Complete	100%

7	Namorutunga Primary School	Construct 1 classroom and supply 25 desks Kshs 1.8M and completion 3 classrooms by painting, and flooring and Fixing Windows Kshs 1.0M	2,800,000.00	2,800,000.00	2,800,000.00	Complete	100%
8	Lokamusio Primary School	Construct 1 classroom and supply 25 desks	1,800,000.00	1,800,000.00	1,800,000.00	Complete	100%
9	Kadam Primary School	Fence the school Compound	1,250,000.00	1,250,000.00	1,250,000.00	Complete	100%
10	Lokori Primary School	Refurbish the school, flooring 8classes, painting, fixing windows and doors	1,500,000.00	1,500,000.00	1,500,000.00	Complete	100%
11	Aic Katilia Primary School	Fence the school Compound	1,500,000.00	1,500,000.00	1,500,000.00	Complete	100%
12	Lokori Girls Primary School	Fence the school compound	1,250,000.00	1,250,000.00	1,250,000.00	Complete	100%
13	Lotubae Girls Secondary School	completion of the dormitory by painting outer walls Kshs 500,000 and supply of 80 double deck beds Kshs 1.0M	1,500,000.00	1,500,000.00	1,500,000.00	Complete	100%
14	Aic Katilia Secondary School	Fencing of the school compound	1,000,000.00	1,000,000.00	1,000,000.00	Complete	100%
15	Morulem Mixed Secondary School	purchase school 52 seater Bus	7,500,000.00	7,500,000.00	7,500,000.00	Complete	100%
16	Kochodin Secondary School	Fencing of the school compound	1,000,000.00	1,000,000.00	1,000,000.00	Complete	100%

17	Nakukulas Ap Camp	Completion of the Armory by painting and installing Strong room door Kshs 600,000 and furnishing by buying executive chairs , visitors chairs and Desks Kshs 400,000	1,000,000.00	1,000,000.00	1,000,000.00	Complete	100%
18	Katilia Ap Camp	Completion of the Armory by painting and installing Strong room door Kshs 600,000 and furnishing by buying executive chairs , visitors chairs and Desks Kshs 400,000 and Fencing Kshs 1.0M	2,000,000.00	2,000,000.00	2,000,000.00	Complete	100%
19	Napeitom Police Camp	Completion of the Armory by painting installing Strong room door Kshs 600,000 and furnishing by buying Executive chairs, visitors and desks Kshs 400,000	1,000,000.00	1,000,000.00	1,000,000.00	Complete	100%
20	Napeitom Ap Camp	Refurbishing of 4 staff houses , by re-roofing, painting fixing metal grills and flooring Kshs 1,5M and re-	2,500,000.00	2,500,000.00	2,500,000.00	Complete	100%

		instating the perimeter fence Kshs 1.0 M					
		Total	57,652,585.00	57,652,585.00	57,652,585.00		
21	Turkana East Ngcdf Office	Fence the compound Kshs 1.0 Million and start the construction of the CDFC office Kshs 3.0Million	4,000,000.00	4,000,000.00	4,000,000.00	Not Complete	25%
22	Kangitit Primary School	supply 25 desks and construction of 1 classroom	1,400,000.00	200,000.00	200,000.00	Not Complete	15%
23	Nakwasinyon Primary School	supply 25 desks and construction of 2 classroom	2,600,000.00	200,000.00	200,000.00	Not Complete	10%
	Total		8,000,000.00	4,400,000.00	4,400,000.00		
24	Naukolem Primary School	Construction of 1 classroom	1,200,000.00	0	0	Not Started	0%
25	Nakukulas Ap Camp	Refurbish and renovate the 6 administration Police rooms by flooring, repainting inner and outer walls, ceiling (Kshs 1,500,000) putting doors on the ablution block, unblocking and painting the walls (Kshs. 500,000)	2,000,000.00	0	0		
	Total		3,200,000.00	0	0		
	Grand Total		68,852,585.00	62,052,585.00	62,052,585.00		

Due to failure to complete 5 projects, the residents of Turkana East National Government Development (NGCDF) failed to receive the benefits accruing from planned programs and activities for the year under review.

11.3 Project Verification

During the year under review, twelve (12) projects costing Kshs.22,506,034.00 were verified during the audit in May 2018, eleven (11) projects were found to be complete and in use and one (1) project with a budget of Kshs.4,000,000 was incomplete as shown below.

S No	Project Name	Project Activity	Contract Sum	Project Level of Completion	Audit Remarks
1	Turkana East Ngcdf Office	Fence the compound Kshs.1.0 Million and start the construction of the CDFC office Kshs 3.0Million	4,000,000.00	25%	Fencing complete. CDFC office construction not started
2	Namorutunga Primary School	Construct 1 classroom and supply 25 desks Kshs 1.8M and completion 3 classrooms by painting, and flooring and Fixing Windows Kshs 1.0M	2,800,000.00	100%	Project complete and in use
3	Lokamusio Primary School	Construct 1 classroom and supply 25 desks	1,800,000.00	100%	Project complete and in use
4	Lokorkor Primary School	Renovate by rebuilding cable wall	800,000.00	100%	Project complete and in use
5	Kadam Primary School	Fence the school Compound	1,250,000.00	100%	Project complete and in use
6	Aic Katilia Primary School	Fence the school Compound	1,500,000.00	100%	Project complete and in use
7	Naukotolem Primary School	Refurbish 3 classrooms by repainting, fixing grill windows ,flooring and re-roofing with steel 2.0 and supply of 75 Desks Kshs 600,000 and supply 25 desks 200,000	2,800,000.00	100%	Project complete and in use
8	Lotubae Girls Secondary School	Completion of the dormitory by painting outer walls Kshs 500,000 and supply of 80 double	1,500,000.00	100%	Project complete and in use

		deck beds Kshs 1.0M			
9	Kochodin Secondary School	Construction of 5 pit latrines in the school to stop open defecation which can lead to Cholera outbreak.	1,556,034.00	100%	Project complete and in use
10	Kochodin Secondary School	Fencing of the school compound	1,000,000.00	100%	Project complete and in use
11	Napeitom Police Camp	Completion of the Armory by painting installing Strong room door Kshs.600,000 and furnishing by buying Executive chairs, visitors and desks Kshs.400,000	1,000,000.00	100%	Project complete and in use
12	Napeitom Administratio n Police Camp	Refurbishing of 4 staff houses, by re- roofing, painting fixing metal grills and flooring Kshs.1,500,000 and re-installing the perimeter fence Kshs.1,000,000.	2,500,000.00	100%	Project complete and in use
	Total		22,506,034.00		

The objective of the one project not completed was not obtained and no value for money was obtained from the incomplete project.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting.

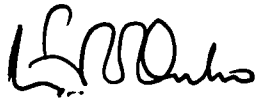
Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

My responsibility is to conduct an audit of the Fund's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.



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

Nairobi

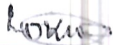
25 July 2018

Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	107,597,679.70	93,000,000.0
Proceeds from Sale of Assets	2	00.00	00.00
Other Receipts	3	20,000.00	00.00
TOTAL RECEIPTS		107,617,679.70	93,000,000.0
PAYMENTS			
Compensation of Employees	4	2,854,776.00	1,903,775.00
Use of goods and services	5	2,703,237.00	4,410,676.00
Committee Expenses	6	3,672,200.00	3,896,628.00
Transfers to Other Government Units	7	58,547,165.00	65,988,897.00
Other grants and transfers	8	35,749,121.00	51,772,610.00
Social Security Benefits	9	66,960.00	81,560.00
Acquisition of Assets	10	4,000,000.00	00.00
Other Payments	11	0.00	0.00
TOTAL PAYMENTS		108,943,446.00	128,054,146.00
SURPLUS/DEFICIT		(1,325,776.30)	35,054,146.00

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 _____ 2017 and signed by:


Chairman - CDFC


Fund Account Manager

M2-CONSTITUENCIES DEVELOPMENT FUND TURKANA EAST CONSTITUENCY
SUMMARY STATEMENT OF APPROPRIATION : RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.72	38,060,988.20	119,957,539.92	111,157,539.90	8,800,000.02	93
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL	81,896,551.72	38,060,988.20	119,957,539.92	111,157,539.90	8,800,000.02	-
PAYMENTS						
Compensation of Employees	2,519,058.60	240,000.00	2,759,058.60	2,854,776.00	(95,717.40)	103
Cost of goods and services	2,493,441.06	-	2,493,441.06	4,053,224.00	(1,559,782.94)	163
Committee Expenses	1,846,360.06	-	1,846,360.06	3,672,200.00	(1,825,839.94)	199
Transfers to Other Government Units	44,495,827.00	37,840,988.20	82,336,815.20	58,547,165.00	23,789,650.20	71
Other grants and transfers	26,452,585.00	-	26,452,585.00	35,749,121.00	(9,296,536.00)	135
Social Security Benefits	89,280.00	-	89,280.00	66,960.00	22,320.00	75
Acquisition of Assets	4,000,000.00	-	4,000,000.00	4,000,000.00	-	-
Other Payments	-	-	-	-	-	-
TOTALS	81,896,551.72	38,060,988.20	119,977,539.92	108,943,446.00	11,034,093.92	91

PG 8

The TURKANA EAST CDF financial statements were approved on _____ 2017 and signed by:

KOROS
 Chairman CDF

S. M. M. M. M.
 Fund Account Manager

VII. 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 NG-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 NG-CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NG-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 NG-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 NG-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 NG-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, 2016.

CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

MANAGEMENT FUND - TURKANA EAST

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
			93,000,000.00
AIE NO.825913	34,001,128.00		
AIE NO.A839521	4,094,827.60		
AIE NO.A839577	500,000.00		
AIENO.A839619	36,853,449.00		
AIE NO 855228	32,148,275.10		
AIE NO.825913	34,001,128.00		
		107,597,679.70	
TOTAL		107,597,679.70	93,000,000.00

NOTE 2 PROCEEDS FROM SALE OF ASSETS

	2016 - 20167	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment	0.00	0.0
Receipts from the Sale Plant Machinery and Equipment	0.00	0.0
	0.00	0.0
Total	0.00	0.00

CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 3 .OTHER RECEIPTS

	2016 - 2017	2015- 2016
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	20,000.00	0.00
Other Receipts Not Classified Elsewhere		00.00
Total	20,000.00	00.00

NOTE 4.COMPENSATION OF EMPLOYEES

	2016 - 2017	2015- 2016
	Kshs	Kshs
Basic wages of contractual employees	1,505,270.00	1,903,77
Basic wages of casual labour	0.00	0.0
Personal allowances paid as part of salary		
House allowance	0.00	0.0
Transport allowance	0.00	0.0
Leave allowance	0.00	0.0
Gratuity	1,349,5060.00	0.0
Other personnel payments	0.00	0.0
Total	2,854,776.00	1,903,775.00

CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2017****NOTES TO THE FINANCIAL STATEMENTS (Continued)****NOTE 5 :USE OF GOODS AND SERVICES**

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Office Rent	399,907.00	385,000.00
supplies and services (office Tea)	262,990.00	150,000.00
Fuel and Lubricants	1,041,900.00	473,400.00
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	0.00
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	998,440.00	3,402,485.00
Routine maintenance – other assets	0.00	0.00
Total	<u>2,703,237.00</u>	<u>4,410,885.00</u>
TOTAL	<u><u>2,703,237.00</u></u>	

NOTE 6: COMMITTEE EXPENSES

	2016- 2017	2015 - 2016
	Kshs	Kshs
Committee allowances	972,800.00	975,944.00
Other committee expenses	2,699,400.00	2,920,684.00
Total	<u>3,672,200.00</u>	<u>3,896,628.00</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 7: TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities	0.00	0.00
Transfers to primary schools (see attached list)	34,971,131.00	35,988,897.00
Transfers to secondary schools (see attached list)	24,926,021	19,020,000.00
Transfers to tertiary institutions (see attached list)	0.00	10,000,000.00
Transfers to health institutions (see attached list)	0.00	980,000.00
TOTAL	59,897,152.00	65,988,897.00

NOTE 8: OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,391,417.00	6,579,000.00
Bursary – tertiary institutions (see attached list)	10,000,000.00	13,520,100.00
Bursary – special schools (see attached list)	0.0	0.0
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)	7,000,000.00	22,956,604.00
Roads projects (see attached list)	0.00	0.00
Sports projects (see attached list)	995,230.00	2,911,200.00
Environment projects (see attached list)	0.00	0.00
Emergency projects (see attached list)	4,362,474.00	5,805,706.00
Total	35,749,121.00	51,772,610.0

NOTE 9: SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 - 2017
	Kshs	Kshs
Employer contribution to NSSF	66,960.00	81,560.00
Total	66,960.00	81,560.0

CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2017****NOTES TO THE FINANCIAL STATEMENTS (Continued)****NOTE 10: ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2016 - 2017	2015- 2016
	Kshs	Kshs
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	0.00
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	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized 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
Total	0.00	0.00

OTHER PAYMENTS

Specify	2016 – 2017 Kshs	2015 - 2016 Kshs
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	0.00	0.00
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NOTE 12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017 Kshs	2015 - 2016 Kshs
Kenya Commercial Bank , Account No. 1147030472	2,234,093.70	3,559,860.20
Name of Bank, Account No.	0.00	0.00
Name of Bank, Account No.	0.00	0.00
Total	2,234,093.70	3,559,860.20

CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTE 12B: CASH IN HAND

	2016 - 2017 Kshs	2015 - 2016 Kshs
Location 1		
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>specify</i>)	0.00	0.00
	0.00	0.00
Total	0.00	0.00

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>
Total				0.00

**Reports and Financial Statements
For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2016- 2017 Kshs	2015- 2016 Kshs
Bank accounts		
Cash in hand	3,559.860	38,238.300.20
Imprest	0.00	0.00
	0.00	375,706.00
Total	3,559,860.0	38,614,006.20

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts		
Cash in hand	0.00	~
Imprest	0.00	~
	0.00	~
Total	0.00	~

CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

UJUMBUJA EAST

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE

	2016- 2017 Kshs	2015- 2016 Kshs
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
	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
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
	0.00	0.00

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	8,800,000.00	34,501,128.00
Amounts due to other grants and other transfers (see attached list)	0.00	0.00
Others (<i>specify</i>)	0.00	0.00
	8,800,000.00	34,501.128.00

NATIONAL GOVERNMENT ENTITY -- TURKANA EAST CDF
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs '000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

ANNEX 3

S/n	Project Name	Activity	Amount (Ksh)
	Strategic plan	Develop A strategic plan for the constituency	
	NAKWASINYON PRIMARY SCHOOL	Construct 1 classroom	2,000,000.00
	KANGITIT PRIMARY SCHOOL	Construct 1 classroom	2,400,000.00
	NAUKOTOLEM PRIMARY SCHOOL	Construct 1 classroom	1,200,000.00
	NAKUKULAS AP CAMP	Renovation of 3 3 roomed houses, and toilet	1,200,000.00
	Total		2,000,000.00
			8,800,000.00

NB :The Necessary paper work has been forwarded to the board for approval

NATIONAL GOVERNMENT ENTITY - TURKANA EAST CDF
 Reports and Financial Statements
 For the year ended June 30, 2017 (Kshs'000)

ANNEX 4 - PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
LOKOROR PRIMARY SCHOOL	KCB	1136413359	6,439.00	485.00
KADAM PRIMARY SCHOOL	KCB	1157738052	383,930.00	3,112.00
EMANMAN PRIMARY SCHOOL	KCB	1171209703	6,947.00	2,950.00
KANGITIT PRIMARY SCHOOL	KCB	1158020147	6,939.00	2,502.00
NADOTO PRIMARY SCHOOL	KCB	1157736793	7,659.00	3,222.00
NAYANAKTON PRIMARY SCHOOL	KCB	1171209959	7,827.00	3,390.00
LOKAMUSIO PRIMARY SHOO	KCB	1165591189	825.00	3,390.00
NAKWASINYON PRIMARY SCHOOL	KCB	1165591014	6,387.00	1,950.00
ELEEA PRIMARY SCHOOL	KCB	1133682413	251,691.00	3,668.00
ECHOKE PRIMARY SCHOOL	KCB	1157385556	4,682.00	2,672,282.00
NAMORUTUNGA PRIMARY SCHOOL	KCB	1165591308	5,507.00	271.00
KIDEWA PRIMARY SCHOOL	KCB	1122840837	2,541.00	5,729,695.00
NG-CDF OFFICE	KCB	1206899646	897,753.00	0.00
AIC KATILIA BOYS SECONDARY SCHOOL	KCB	1157720374	673.00	14,072.00
AIC KANGITIT SECONDARY SCHOOL	KCB	1133385567	547.00	14,575.00
MORULEM MIXED SECONDARY SCHOOL	KCB	1157736149	2946.00	1,229.00

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

PMC

	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
LOTUBAE GIRLS SECONDARY SCHOOL	COP	01141591384900	2,498.45	494,188.45
NAPEITOM PRIMARY SCHOOL	COP	01141591389700	8,573.66	2,107.55
AIC KATILIA PRIMARY SCHOOL	COP	01141591384800	248,238.90	309,748.90
Total			1,853,378.90	9,270,296.90

NATIONAL GOVERNMENT TUKUKANA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

ANNEX 6: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	The statement of assets reflect bank balance of Kshs 38,238,300.20 at June 30, 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 cash book, As at the time of the audit in May 2016 Additional cheques amounting to Kshs 480,000 out of the un-presented cheques balance of Kshs 905,000 had not been presented to the bank for payment and they had also not been reversed to the cash book. No reason was provided for not reversing the stale	Un presented cheques, reversed	FAM	Resolved	

NATIONAL GOVERNMENT TUKUKANA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>cheques amounting to Kshs 1,324, 000 as at the time of audit</p> <p>Consequently the accuracy and validity of the bank balance of Ksh 38, 238,300.20 at 30 June could not be confirmed.</p>				
<p>1.0 Outstanding Imprest</p> <p>The statement of financial asset reflects outstanding imprest of Kshs 375,706 as at 30 June 2015 in respect of three imprest issued to the fund Account Manager between 3rd January 2014 and 6th May 2015</p> <p>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</p>	<p>Imprest surrendered</p> <p>FAM</p>	<p>Resolved</p>			
<p>2.0</p>					

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>hours after return of the journey ,The management is therefore in breach of the law pertaining to issuance of imprests for the year 30th June 2015</p>				
3.0	<p>2.0 Irregular Cash purchases of food stuff , Hire of transport and roofing of classrooms</p> <p>Included in the other grants and other payments balance of Kshs 46,159,191 reflected in the statement of receipts and payments in an emergency projects amount of Kshs 5,750,783 which include an amount of Kshs 3,851,000 in respect of cash value purchases of food stuffs , hire of transport and roofing that exceeded the low value cash purchase limit of Kshs 5,000 for entities in Class C in which CDF falls . in addition documents show how the</p>				

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>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 2015 and related regulations of 2006 and 2013 are complied with in the procurement of goods and services. Consequently the propriety of an expenditure of Ksh 3,851,000 for the year ended 30th June 2015 could not be confirmed.</p>				
1.2	The summary statement of appropriation of the year ended 30 th June 2015 reflects				

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenditure of Kshs 7,640,827.20 on committee expenses as compared to approved budget of Kshs 4,771,397 resulting to 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</p>				
1.3	<p>1.3 Project implantation status During the financial year 2014/2015 Turkana East CDF had an approved budget of Kshs 116,173,655 to spent on sixty (60) projects out which an amount of Kshs 80,423,551 was disbursed to 39 projects while Kshs 34,521,199 budgeted for 21 projects had not been disbursed .</p>				

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
 Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Out of total 60 projects planned for execution in the year under review, 21 projects with budget of Kshs 34,521,199 were not started despite the funds having idle cash at the bank amounting to Kshs 38,238,300,20 as at 30th 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 time of the audit 27 projects with a total budget of Kshs 59,352,456 were complete except 1 project with a budget of</p>				

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
 Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs 601,087.50 that was 96% complete . while 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 project activities for the year ended 30 th June 2015				
1.1	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	Beyond the control of management,			

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
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For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>same period the fund incurred expenditure of Kshs 134,256,120.80 or 78% of the approved budget resulting to under expenditure of 38,614,006.20 or 22% of the final budget as detailed . From the summary it is clear the fund failed to utilize 38,614,006.20 or 22% of its budget allocation. Failure to utilize all the funds as budgeted in 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 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</p>				

NATIONAL GOVERNMENT TURKANA EAST CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2017 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>1.4. Project Verification During the year under review 9 projects costing kshs 22,048,105 were verified during the audit in May 2016 and were all found to be complete and in use. The expenditure of Kshs 22,048,108 on projects therefore was properly utilizes for the year ended 30th June 2015</p>				

MINUTES TURKANA EAST NG-CDFC OF MEETING

HELD AT NDILOKOR ON 21ST JUNE 2017 FROM 10:00

PRESENT

1. DANIEL	EMEKWI	CHAIRMAN
2. DUNCAN	MUNYAO	DCC-
3. BENTA	LOWOI	MEMBER
4. JOSEPH	EREGAE	MEMBER
5. JORAM	NGASIKE	MEMBER
6. LAWRENCE	LOCHAKOL	MEMBER
7. REBECCA	LOKWAWI	MEMBER
8. KWENA	STEPHEN	FAM
9. JOYCE	EGGIS	SECRETARY
10. JOSEPH	EBEI	MEMBER

AGENDA

1. Prayer
2. Reading of previous minutes
3. Matters Arising
4. Project status
5. Financial Report Approval
6. AOB

Preliminaries

The meeting was called to order by the Fund Chairman at 10:00 and a word of prayer was offered by Benta Lowoi he welcomed all the members and thanked them for coming.

Min TE/NG-CDF/ 0122/ 2017 Reading of previous minutes

The secretary read the previous meeting minutes to the committee Minutes were proposed Joram Ngasike and seconded by Rebeca Lokwawi as the true proceeding of the previous minutes of the meeting,

Min TE/NG-CDF/ 0123/ 2017 Matters Arising

Joram Ngasike had been written as Joram Ekai , There are still bursary checks in the office that are yet to be collected

The projects were re submitted as had been minuted but till to date their have been no communication from the board .

Min TE/NG-CDF/ 0124/ 2017 Project Status

The committee had the following reports from the members as the status of the projects as they are now.

Project Name	Status
Katilia Ap	The chain is yet to be fixed
Aic Katilia Secondary School	The Chain Link has not be buried with concrete
Elelea Primaru School	Part of the fence that is not complete , Funds have been released to them for completion
Kochodin Secondary	The Toilets are complete The fence is done however its not complete because the PMC decided to change measurement, the contractor has written to the office
Kadam Primary School	The 50 Desks are yet to be supplied , but the contractor has assured that he is to deliver soon
Emanman Primary School	The 25 Desks are yet to be delivered
Lotubae girls secondary school	The renovation of the cable wall is complete gate is complete and the toilets are done
Kamuge primary School	The Toilet is yet to be complete, roofing is yet to take place

The committee resolved to make follow up of the this projects and report back in the next meeting

Min TE/NG-CDF/ 0125/ 2017 FINANCIAL REPORT APPROVAL

The chairman explained to committee that according PFM (Public Finance Management Act) the NG-CDFC is to prepare an annual financial report to be submitted to the NG-CDF Board for onward transmission to the Auditor General office for the purposes of Auditing. However this year the CEO through the fund Account manager wanted that this accounts made and sent before 30th July 2017.

The Fund Account Manager went through the circular dated 31st May 2017 (NGCDFBOARD/ ACCOUNTS GENERAL/2017/VOL1/02 , and after going through the financial statement , That the constituency had received Kshs 107,617,679.70 during the financial year , This included the balance of the previous year of Kshs 34,501,128 thus in total the constituency was to receive 115,897,679.72 thee balance of Kshs 8,800,000 has not been received , and the committee agreed and approved it for forwarding to the board.

Min TE/NG-CDF/ 0126/ 2017 AOB

The Fund Account Manager advised the committee that during the coming election they should maintain peace and be mindful of their neighbors political affiliations that after elections they will still be their neighbors

Having no other business the meeting was adjourned after a word of prayer by Joseph Ebei

Minutes prepared by: Joyce Eggs . Date: 2/10/17 . Signature: [Signature]

Designation: Secretary.

Minutes approved for circulation By Daniel Emekwi: Date: 2/10/17 . Sign: [Signature]

**BANK RECONCILIATION
NG-CDF.
TURKANA EAST
ACCOUNT 1147030472
RECURRENT/DEVT VOTE -DEPOSIT**

as at 30/06/2017

Station TURKANA EAST

Balance as per Bank Certificate ..

Less -

- 1. Payments in Cash Book not yet recorded in Bank statement (Unpresented Cheques) ..
- 2. Receipts in Bank Statement not yet recorded in Cash Book ..
- 3. Payments in Bank Statement not yet recorded in Cash Book ..
- 4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	Cts.	Sh	Cts.	Sh.	Cts.
				3,744,127	12
1,532,012	00				
	<u>00</u>	(1,532,012	00)		
21,978	58				
<u>0</u>	<u>00</u>	<u>21,978</u>	<u>58</u>	(1,510,033	42)
				<u>2,234,093</u>	<u>70</u>

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank statement and that the above reconciliation is correct.

Signature

**SUB-COUNTY ACCOUNTANT
TURKANA EAST
P.O. Box 163 - 30500, LODWAR**

NSC/ACCOUNTANT.....
Designation

30 / 06 / 2017
Date

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
Date	Sh.		Cts.	No.	Date	Sh.		Cts.	
		See overleaf schedule	1,532,012	00					
		Total	1,532,012	00					



PROJECT CODE	SECTION/TITLE	ALLOCATION	REVENUE	DATE	P.Y. NO.	CHECK NO.	FINANCIAL YEAR	AMOUNT	AMOUNT	AMOUNT
				22 Oct 16			2016-17	31,000.00	31,000.00	31,000.00
				16-11-2016			2016-17	4,000.00	4,000.00	4,000.00
				05-11-2016			2016-17	1,000.00	1,000.00	1,000.00
				11-11-2017			2017-18	3,000.00	3,000.00	3,000.00

PROJECT CODE	SECTION/TITLE	ALLOCATION	REVENUE	DATE	P.Y. NO.	CHECK NO.	AMOUNT	CUMULATIVE	AMOUNT	AMOUNT
1-021-128-211000-100-2016-2016-001	ADMINISTRATION/RE-CURRERT	7,004,189.00	SALARIES	27/7/2016	00000	001134	121,270.00	121,270.00	121,270.00	121,270.00
			PAYE	27/7/2017	00000	001134	2,000.00	123,270.00	123,270.00	123,270.00
			NSRF	27/7/2016	00000	001134	4,000.00	127,270.00	127,270.00	127,270.00
			SALARIES	27/7/2016	00000	001134	14,000.00	141,270.00	141,270.00	141,270.00
			PAYE	28/7/2016	00000	001134	121,716.00	262,986.00	262,986.00	262,986.00
			NSRF	28/7/2016	00000	001134	5,000.00	267,986.00	267,986.00	267,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	271,986.00	271,986.00	271,986.00
			NSRF	28/7/2016	00000	001134	14,000.00	285,986.00	285,986.00	285,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	289,986.00	289,986.00	289,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	293,986.00	293,986.00	293,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	297,986.00	297,986.00	297,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	301,986.00	301,986.00	301,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	305,986.00	305,986.00	305,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	309,986.00	309,986.00	309,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	313,986.00	313,986.00	313,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	317,986.00	317,986.00	317,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	321,986.00	321,986.00	321,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	325,986.00	325,986.00	325,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	329,986.00	329,986.00	329,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	333,986.00	333,986.00	333,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	337,986.00	337,986.00	337,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	341,986.00	341,986.00	341,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	345,986.00	345,986.00	345,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	349,986.00	349,986.00	349,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	353,986.00	353,986.00	353,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	357,986.00	357,986.00	357,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	361,986.00	361,986.00	361,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	365,986.00	365,986.00	365,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	369,986.00	369,986.00	369,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	373,986.00	373,986.00	373,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	377,986.00	377,986.00	377,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	381,986.00	381,986.00	381,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	385,986.00	385,986.00	385,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	389,986.00	389,986.00	389,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	393,986.00	393,986.00	393,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	397,986.00	397,986.00	397,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	401,986.00	401,986.00	401,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	405,986.00	405,986.00	405,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	409,986.00	409,986.00	409,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	413,986.00	413,986.00	413,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	417,986.00	417,986.00	417,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	421,986.00	421,986.00	421,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	425,986.00	425,986.00	425,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	429,986.00	429,986.00	429,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	433,986.00	433,986.00	433,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	437,986.00	437,986.00	437,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	441,986.00	441,986.00	441,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	445,986.00	445,986.00	445,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	449,986.00	449,986.00	449,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	453,986.00	453,986.00	453,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	457,986.00	457,986.00	457,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	461,986.00	461,986.00	461,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	465,986.00	465,986.00	465,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	469,986.00	469,986.00	469,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	473,986.00	473,986.00	473,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	477,986.00	477,986.00	477,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	481,986.00	481,986.00	481,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	485,986.00	485,986.00	485,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	489,986.00	489,986.00	489,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	493,986.00	493,986.00	493,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	497,986.00	497,986.00	497,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	501,986.00	501,986.00	501,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	505,986.00	505,986.00	505,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	509,986.00	509,986.00	509,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	513,986.00	513,986.00	513,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	517,986.00	517,986.00	517,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	521,986.00	521,986.00	521,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	525,986.00	525,986.00	525,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	529,986.00	529,986.00	529,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	533,986.00	533,986.00	533,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	537,986.00	537,986.00	537,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	541,986.00	541,986.00	541,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	545,986.00	545,986.00	545,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	549,986.00	549,986.00	549,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	553,986.00	553,986.00	553,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	557,986.00	557,986.00	557,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	561,986.00	561,986.00	561,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	565,986.00	565,986.00	565,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	569,986.00	569,986.00	569,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	573,986.00	573,986.00	573,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	577,986.00	577,986.00	577,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	581,986.00	581,986.00	581,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	585,986.00	585,986.00	585,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	589,986.00	589,986.00	589,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	593,986.00	593,986.00	593,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	597,986.00	597,986.00	597,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	601,986.00	601,986.00	601,986.00
			NSRF	28/7/2016	00000	001134	4,000.00	605,986.00	605,986.00	605,986.00
			NSRF	28/7/2016	00000	001134	4,000.00			



5. A. NAME OF THE AIDED BOARD / INSTITUTION

Sl. No.	Name of the Aided Board / Institution	Year of Establishment	Address	Area (Sq. Meters)	Value (Rs.)
1	ST. JOSEPH'S HIGH SCHOOL	1958	...	10,000.00	22,40,000.00
2	ST. MARY'S HIGH SCHOOL	1960	...	10,000.00	22,40,000.00
3	ST. ANNE'S HIGH SCHOOL	1962	...	10,000.00	22,40,000.00
4	ST. MICHAEL'S HIGH SCHOOL	1964	...	10,000.00	22,40,000.00
5	ST. JOHN'S HIGH SCHOOL	1966	...	10,000.00	22,40,000.00
6	ST. PETER'S HIGH SCHOOL	1968	...	10,000.00	22,40,000.00
7	ST. PAUL'S HIGH SCHOOL	1970	...	10,000.00	22,40,000.00
8	ST. MARY'S HIGH SCHOOL	1972	...	10,000.00	22,40,000.00
9	ST. ANNE'S HIGH SCHOOL	1974	...	10,000.00	22,40,000.00
10	ST. MICHAEL'S HIGH SCHOOL	1976	...	10,000.00	22,40,000.00
11	ST. JOHN'S HIGH SCHOOL	1978	...	10,000.00	22,40,000.00
12	ST. PETER'S HIGH SCHOOL	1980	...	10,000.00	22,40,000.00
13	ST. PAUL'S HIGH SCHOOL	1982	...	10,000.00	22,40,000.00
14	ST. MARY'S HIGH SCHOOL	1984	...	10,000.00	22,40,000.00
15	ST. ANNE'S HIGH SCHOOL	1986	...	10,000.00	22,40,000.00
16	ST. MICHAEL'S HIGH SCHOOL	1988	...	10,000.00	22,40,000.00
17	ST. JOHN'S HIGH SCHOOL	1990	...	10,000.00	22,40,000.00
18	ST. PETER'S HIGH SCHOOL	1992	...	10,000.00	22,40,000.00
19	ST. PAUL'S HIGH SCHOOL	1994	...	10,000.00	22,40,000.00
20	ST. MARY'S HIGH SCHOOL	1996	...	10,000.00	22,40,000.00
21	ST. ANNE'S HIGH SCHOOL	1998	...	10,000.00	22,40,000.00
22	ST. MICHAEL'S HIGH SCHOOL	2000	...	10,000.00	22,40,000.00
23	ST. JOHN'S HIGH SCHOOL	2002	...	10,000.00	22,40,000.00
24	ST. PETER'S HIGH SCHOOL	2004	...	10,000.00	22,40,000.00
25	ST. PAUL'S HIGH SCHOOL	2006	...	10,000.00	22,40,000.00
26	ST. MARY'S HIGH SCHOOL	2008	...	10,000.00	22,40,000.00
27	ST. ANNE'S HIGH SCHOOL	2010	...	10,000.00	22,40,000.00
28	ST. MICHAEL'S HIGH SCHOOL	2012	...	10,000.00	22,40,000.00
29	ST. JOHN'S HIGH SCHOOL	2014	...	10,000.00	22,40,000.00
30	ST. PETER'S HIGH SCHOOL	2016	...	10,000.00	22,40,000.00
31	ST. PAUL'S HIGH SCHOOL	2018	...	10,000.00	22,40,000.00
32	ST. MARY'S HIGH SCHOOL	2020	...	10,000.00	22,40,000.00
33	ST. ANNE'S HIGH SCHOOL	2022	...	10,000.00	22,40,000.00
34	ST. MICHAEL'S HIGH SCHOOL	2024	...	10,000.00	22,40,000.00
35	ST. JOHN'S HIGH SCHOOL	2026	...	10,000.00	22,40,000.00
36	ST. PETER'S HIGH SCHOOL	2028	...	10,000.00	22,40,000.00
37	ST. PAUL'S HIGH SCHOOL	2030	...	10,000.00	22,40,000.00
38	ST. MARY'S HIGH SCHOOL	2032	...	10,000.00	22,40,000.00
39	ST. ANNE'S HIGH SCHOOL	2034	...	10,000.00	22,40,000.00
40	ST. MICHAEL'S HIGH SCHOOL	2036	...	10,000.00	22,40,000.00
41	ST. JOHN'S HIGH SCHOOL	2038	...	10,000.00	22,40,000.00
42	ST. PETER'S HIGH SCHOOL	2040	...	10,000.00	22,40,000.00
43	ST. PAUL'S HIGH SCHOOL	2042	...	10,000.00	22,40,000.00
44	ST. MARY'S HIGH SCHOOL	2044	...	10,000.00	22,40,000.00
45	ST. ANNE'S HIGH SCHOOL	2046	...	10,000.00	22,40,000.00
46	ST. MICHAEL'S HIGH SCHOOL	2048	...	10,000.00	22,40,000.00
47	ST. JOHN'S HIGH SCHOOL	2050	...	10,000.00	22,40,000.00
48	ST. PETER'S HIGH SCHOOL	2052	...	10,000.00	22,40,000.00
49	ST. PAUL'S HIGH SCHOOL	2054	...	10,000.00	22,40,000.00
50	ST. MARY'S HIGH SCHOOL	2056	...	10,000.00	22,40,000.00
51	ST. ANNE'S HIGH SCHOOL	2058	...	10,000.00	22,40,000.00
52	ST. MICHAEL'S HIGH SCHOOL	2060	...	10,000.00	22,40,000.00
53	ST. JOHN'S HIGH SCHOOL	2062	...	10,000.00	22,40,000.00
54	ST. PETER'S HIGH SCHOOL	2064	...	10,000.00	22,40,000.00
55	ST. PAUL'S HIGH SCHOOL	2066	...	10,000.00	22,40,000.00
56	ST. MARY'S HIGH SCHOOL	2068	...	10,000.00	22,40,000.00
57	ST. ANNE'S HIGH SCHOOL	2070	...	10,000.00	22,40,000.00
58	ST. MICHAEL'S HIGH SCHOOL	2072	...	10,000.00	22,40,000.00
59	ST. JOHN'S HIGH SCHOOL	2074	...	10,000.00	22,40,000.00
60	ST. PETER'S HIGH SCHOOL	2076	...	10,000.00	22,40,000.00
61	ST. PAUL'S HIGH SCHOOL	2078	...	10,000.00	22,40,000.00
62	ST. MARY'S HIGH SCHOOL	2080	...	10,000.00	22,40,000.00
63	ST. ANNE'S HIGH SCHOOL	2082	...	10,000.00	22,40,000.00
64	ST. MICHAEL'S HIGH SCHOOL	2084	...	10,000.00	22,40,000.00
65	ST. JOHN'S HIGH SCHOOL	2086	...	10,000.00	22,40,000.00
66	ST. PETER'S HIGH SCHOOL	2088	...	10,000.00	22,40,000.00
67	ST. PAUL'S HIGH SCHOOL	2090	...	10,000.00	22,40,000.00
68	ST. MARY'S HIGH SCHOOL	2092	...	10,000.00	22,40,000.00
69	ST. ANNE'S HIGH SCHOOL	2094	...	10,000.00	22,40,000.00
70	ST. MICHAEL'S HIGH SCHOOL	2096	...	10,000.00	22,40,000.00
71	ST. JOHN'S HIGH SCHOOL	2098	...	10,000.00	22,40,000.00
72	ST. PETER'S HIGH SCHOOL	2100	...	10,000.00	22,40,000.00
73	ST. PAUL'S HIGH SCHOOL	2102	...	10,000.00	22,40,000.00
74	ST. MARY'S HIGH SCHOOL	2104	...	10,000.00	22,40,000.00
75	ST. ANNE'S HIGH SCHOOL	2106	...	10,000.00	22,40,000.00
76	ST. MICHAEL'S HIGH SCHOOL	2108	...	10,000.00	22,40,000.00
77	ST. JOHN'S HIGH SCHOOL	2110	...	10,000.00	22,40,000.00
78	ST. PETER'S HIGH SCHOOL	2112	...	10,000.00	22,40,000.00
79	ST. PAUL'S HIGH SCHOOL	2114	...	10,000.00	22,40,000.00
80	ST. MARY'S HIGH SCHOOL	2116	...	10,000.00	22,40,000.00
81	ST. ANNE'S HIGH SCHOOL	2118	...	10,000.00	22,40,000.00
82	ST. MICHAEL'S HIGH SCHOOL	2120	...	10,000.00	22,40,000.00
83	ST. JOHN'S HIGH SCHOOL	2122	...	10,000.00	22,40,000.00
84	ST. PETER'S HIGH SCHOOL	2124	...	10,000.00	22,40,000.00
85	ST. PAUL'S HIGH SCHOOL	2126	...	10,000.00	22,40,000.00
86	ST. MARY'S HIGH SCHOOL	2128	...	10,000.00	22,40,000.00
87	ST. ANNE'S HIGH SCHOOL	2130	...	10,000.00	22,40,000.00
88	ST. MICHAEL'S HIGH SCHOOL	2132	...	10,000.00	22,40,000.00
89	ST. JOHN'S HIGH SCHOOL	2134	...	10,000.00	22,40,000.00
90	ST. PETER'S HIGH SCHOOL	2136	...	10,000.00	22,40,000.00
91	ST. PAUL'S HIGH SCHOOL	2138	...	10,000.00	22,40,000.00
92	ST. MARY'S HIGH SCHOOL	2140	...	10,000.00	22,40,000.00
93	ST. ANNE'S HIGH SCHOOL	2142	...	10,000.00	22,40,000.00
94	ST. MICHAEL'S HIGH SCHOOL	2144	...	10,000.00	22,40,000.00
95	ST. JOHN'S HIGH SCHOOL	2146	...	10,000.00	22,40,000.00
96	ST. PETER'S HIGH SCHOOL	2148	...	10,000.00	22,40,000.00
97	ST. PAUL'S HIGH SCHOOL	2150	...	10,000.00	22,40,000.00
98	ST. MARY'S HIGH SCHOOL	2152	...	10,000.00	22,40,000.00
99	ST. ANNE'S HIGH SCHOOL	2154	...	10,000.00	22,40,000.00
100	ST. MICHAEL'S HIGH SCHOOL	2156	...	10,000.00	22,40,000.00

Accountant

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27, 201, 000.00

BANK RECONCILIATION

NG-CDF.

TURKANA EAST

ACCOUNT 1147030472

RECURRENT/DEVT VOTE -DEPOSIT

0/06/2017

as per Bank Certificate

1. Payments in Cash Book not yet recorded in Bank statement (Unpresented Cheques)
2. Receipts in Bank Statement not yet recorded in Cash Book
3. Payments in Bank Statement not yet recorded in Cash Book
4. Receipts in Cash Book not yet Recorded in Bank Statement

Station..... TURKANA EAST		Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
						3,744,127	12
1,532,012	00						
0	00	(1,532,012)	00				
21,978	58						
0	00	21,978	58	(1,510,033)	42		
						2,234,093	70

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank statement and that the above reconciliation is correct.

[Signature]
Signature

SUB-COUNTY ACCOUNTANT
 TURKANA EAST
 P.O. BOX 163 - 30500 LODWAR

NSC/ACCOUNTANT.....
Designation

30 / 06 / 2017
Date

PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE No.	Date	PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
			Sh.	Cts.	No.	Date		Sh.	Cts.
		See overleaf schedule	1,532,012	00					
Total			1,532,012	00					



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Minutes prepared by: Joyce Eggis . Date: 2/10/17 . Signature: [Signature]

Designation: Secretary.

Minutes approved for circulation By Daniel Emekwi: Date: 2/10/17 . Sign: [Signature]