

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
TURKANA NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**

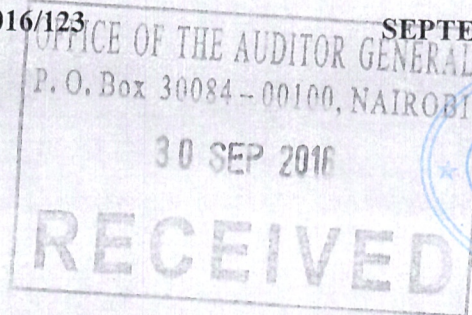


NG-CDF BOARD

National Government Constituencies Development Fund Board
Harambee Plaza, 10th Floor
Junction of Haile Selassie Avenue & Uhuru Highway
P.O Box 46682-00100
Nairobi, Kenya
Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000
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CDF BOARD/AUDITOR GENERAL/2016/123

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 – 00100
NAIROBI



SEPTEMBER 29, 2016



Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of **Turkana North Constituency** for your necessary action.

Yours sincerely

YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER



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

30 SEP 2016

RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
TURKANA NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES.....	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	Error! Bookmark not defined.
V. STATEMENT OF ASSETS.....	4
VI. STATEMENT OF CASHFLOW.....	15
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	16
VIII. SIGNIFICANT ACCOUNTING POLICIES	25
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

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, 2015. The National Government Constituencies Development Fund (NG-CDF) 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 North Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	James E. Echwa
3.	Accountant	W.J.O. Hakungu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Turkana North Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) TURKANA NORTH NGCDF Headquarters

DDOs Office
P.O Bo 1- 30504
Lokitaung

(f) TURKANA NORTH NGCDF Contacts

Telephone: (254) 0708309703
E-mail: turkananorth@NGCDF.go.ke
Website: www.turkananorth.go.ke

(g) TURKANA NORTH NGCDF Bankers

1. Kenya Commercial Bank
P.O. Box 150- 30500
LODWAR

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

Reports and Financial Statements

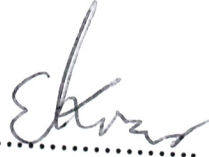
For the year ended June 30, 2016

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

The NGNGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Turkana North.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGNGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

Sign.....
CHAIRMAN NGCDFC

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

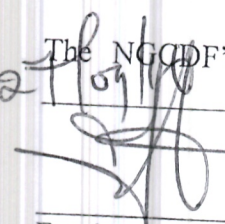
The Accounting Officer in charge of the Turkana North NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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 NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


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

The Accounting Officer in charge of the Turkana North NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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 NGCDF's financial statements were approved and signed by the Accounting Officer on 21/09/16 2016.


Fund Account Manager


Chairman

TURKANA NORTH NG-CO

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-TURKANA NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund-Turkana North Constituency set out on pages 5 to 23, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cashflows, 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.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. 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 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

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
– Turkana North Constituency for the year ended 30 June 2016*

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the significance of the matters described in the Basis for Disclaimer of Opinion Paragraph, however, I was not able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Inaccuracies in the Financial Statements

The financial statements availed for audit review reflected the following anomalies:

1.1 Presentation of Financial Statements

The financial statements were not sequentially paginated.

1.1.1 Accounting Periods

The statement of receipts and payments, statement of cash flows and summary statement of appropriation indicates the accounting periods as financial year 2015-2016 ended 30 June 2016 instead of for the year ended 30 June 2016. The statement of financial assets also indicates financial year 2015/2016 ended 30 June 2016 instead of as at 30 June 2016.

1.1.2 Figures in the Financial Statement

The figures in the financial statement were transposed whereby the columns for comparative figures indicated the figures for 2015/2016

1.2 Notes to the Financial Statements

The notes to the financial statements indicates Gatundu North CDF instead of Turkana North CDF.

Consequently, the financial statements are not in line with International Public Sector Accounting Standards as prescribed by Public Sector Accounting Standards Board.

1.3 Summary Statement of Appropriation

The summary statement of appropriation reflects balances which, however, varies from the computed balances as shown below:

Expense Item	Summary Statement of Appropriation Balance (Kshs)	Computed Balance (Kshs)	Variance (Kshs)
Original Budget	132,493,739.46	134,617,388.60	(2,123,649.14)
Adjustment	32,856,552.21	32,857,472.75	(919.54)
Final Budget	165,350,292.21	167,474,861.30	(2,124,569.09)
Actual or Comparable Basis	154,932,110.85	154,895,310.90	36,799.95
Budget Utilization Difference	12,418,181.36	12,579,550.48	(161,369.12)

2.0 Failure to Provide Trial Balance

The management of the fund did not avail for audit review a trial balance for the year ended 30 June 2016 in support of the financial statements. Under the circumstances, it was not possible to confirm the accuracy and completeness of the figures reflected in the financial statements for the year ended 30 June 2016.

3.0 Unsupported Balances

3.1 Transfer from CDF Board

The statement of receipts and payments reflects transfers from CDF board figure of Kshs.207,428,563 which is at variance with the actual receipts of Kshs.219,493,278 as per National Government Constituencies Development Fund Board records resulting in a variance of Kshs.12,064,714.50 and which the management has not reconciled or explained.

Consequently, the accuracy and completeness of the transfer from CDF board amount of Kshs.207,428,564 for the year ended 30 June 2016 could not be confirmed.

3.2 Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and transfers figure of Kshs.38,736,982. However, the ledger and payment vouchers availed for audit review indicate a figure of Kshs.39,355,475 resulting in a variance of Kshs.618,493 and which the management has not explained or reconciled. Consequently, the accuracy and completeness of the other grants and transfers figure of Kshs.38,736,982 for the year ended 30 June 2016 could not be confirmed.

3.3 Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other government units figure of Kshs.98,985,686 while the ledger availed for audit review reflects a figure of

Kshs.101,398,436 resulting in a variance of Kshs.2,412,750 and which the management has not reconciled or explained. Consequently, the accuracy and validity of transfers to other government units figure of Kshs.98,985,686 for the year ended 30 June 2016 could not be confirmed.

3.4 Fixed Assets

Annex 4 to the financial statements reflects a fixed assets balance of Kshs.10,407,180 as at 30 June 2016. However, the fixed assets register in support of the balance was not availed for audit verification. Further, the statement of receipts and payments reflects acquisition of assets balance of Kshs.4,000,000 which is at variance with an increase or additions of Kshs.3,652,500 as shown in annex 4 summary of fixed assets register. The variance of Kshs.347,500 between the two figures has not been explained nor reconciled. Further, the tender documents and payment vouchers in respect of the assets acquired were not availed for audit verification.

Consequently, the accuracy, completeness and propriety of fixed assets balance of Kshs.10,407,180 and acquisition of assets balance of Kshs.4,000,000 as at 30 June 2016 could not be confirmed.

4.0 Bank Balance

The statement of financial assets reflects bank balances of Kshs.72,028,901 as at 30 June 2016. However, the bank reconciliation statement for the month of June 2016 availed for audit review reflects un presented cheques totaling Kshs.3,180,693 out of which cheques amounting to Kshs.551,979 were stale and no reason or explanation was provided for not reversing the stale cheques in the cash book. Further, there was no information availed for audit review to indicate the dates when the balance of the un presented cheques totaling Kshs.2,628,714 were subsequently cleared in the bank.

Under the circumstance, the accuracy and validity of bank balance of Kshs.72,028,901 as at 30 June 2016 could not be confirmed.

5.0 Outstanding Imprests

The statement of financial assets reflects outstanding imprest figure of Kshs.1,328,223 as disclosed in note 10C to the financial statements. Available information revealed that this imprest was issued to the fund account manager. However, the imprest register was not availed for audit review to confirm when the imprest was issued, due date for surrender and the purpose for which the imprest was issued. Consequently, the propriety of outstanding imprest of Kshs.1,328,223 as at 30 June 2016 could not be confirmed.

6.0 Bursary Committee Membership

Included in other grants and transfers figure of Kshs.38,736,982 under note 7 to the financial statement is bursary to secondary schools figure of Kshs.9,905,000. A meeting held on 25 May 2016 at CDF office under min 3 May 2016 on approval of bursary

applicants did not include an area education representative contrary to the CDF Board circular reference VOL1/111 dated 13 September 2010 which requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme including two co-opted members, one who must be education officer or an officer seconded from Ministry of Education. Consequently, the propriety of Kshs.9,905,000 for the year ended 30 June 2016 given out as bursary to various needy students could not be confirmed.

7.0 Committee Expenses

Included in the use of goods and services figure of Kshs.7,534,999 reflected in the statement of receipts and payments as disclosed under note 5 to the financial statements is committee expenses figure of Kshs.4,465,627 out of which various expenditures totalling Kshs.180,000 were not supported by attendance register for meetings held and minutes of the meetings. Consequently, the propriety of committee expenses figure of Kshs.180,000 could not be confirmed.

8.0 Social Security Benefits

The statement of receipts and payments reflects nil balance for social security benefits while notes to the financial statements reflects a figure of Kshs.36,800 resulting in unexplained variance of Kshs.36,800. Consequently, the accuracy and completeness of the social security benefit nil balance could be confirmed.

9.0 Unapproved Excess Expenditure

Included in the total payments of Kshs.154,932,111 reflected in the statement of receipts and payments is expenditure totalling Kshs.108,520,685 incurred against a budget of Kshs.90,280,980 resulting to over expenditure of Kshs.18,239,705 as summarized below:

Expenditure Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Over expenditure (Kshs)
Use of Goods and Services	4,925,081	7,534,999	2,609,918
Transfers to Other Government Units	85,355,899	98,985,686	13,629,787
Other Payments	Nil	2,000,000	2,000,000
Total	90,280,980	108,520,685	18,239,705

However, documentary evidence of approval of the excess expenditure of Kshs.18,239,705 by the CDF board was not availed for audit review. Under the circumstances, the propriety of Kshs.18,239,705 excess expenditure for the year ended 30 June 2016 could not be confirmed.

10.0 Budgetary Control and Performance

10.1 Budget Performance

Turkana North Constituency approved budget for 2015/2016 amounted to Kshs.165,350,292. During the same period, the Fund incurred expenditure of Kshs.154,932,111 or 94% of the approved budget of Kshs.165,350,292 resulting in an overall under expenditure of Kshs.10,418,181 or 6% as detailed below.

Components/ Vote	Approved Budget 2015/2016 (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Over expenditure Kshs	Under/ (Over) Absorption Rate %
Compensation of employees	5,088,416.10	3,674,443	1,413,973.00		27.80
Use of Goods and Services	4,925,081.00	7,534,999.00		2,609,918.00	(53)
Transfers to Other Government Units	85,355,898.65	98,985,686.00		13,629,787.35	(16)
Other Grants and Transfers	57,980,896.46	38,736,982.75	19,243,913.71		33.19
Acquisition of Assets	12,000,000.00	4,000,000.00	8,000,000.00		66.67
Other Payments	0	2,000,000.00		2,000,000	(100)
Total	165,350,292.21	154,932,110.85	28,657,887	18,239,705	

Failure to utilize the funds as budgeted 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 North Constituency.

10.2 Project Implementation Status

During the financial year 2015/2016, Turkana North Constituency Development Fund had an approved budget of Kshs.94,404,745 to finance forty three (43) projects out of which one project with a budget of Kshs.4,000,000 for the construction of two classrooms and a dormitory for Nariokotome Mixed Secondary School was 50% complete while the rest were completed as at 30 June 2016 as shown below.

	Project Identification Code	Project Name	Sector	County Code	Constituency Code	GFS	Sub-Project/Activities	Financial Year	Allocation (Kshs.)	Disbursement (Kshs)	Cumulative achievement (%)	Implementation Status (Not started, on-going, completed, stalled or abandoned)
1	4-23-123-2630204-104-2015/2016-001	Kibish Primary School	104	23	123	2630204	Completion of two classrooms plastering, painting and floor finishing	2015/2016	400,000.00	400,000.00	100.00%	Completed
2	4-23-123-2630204-104-2015/2016-002	Kangamojoj Primary School	104	23	123	2630204	Completion of one classroom painting, plastering and floor finish	2015/2016	300,000.00	300,000.00	100.00%	Completed
3	4-23-123-2630204-104-2015/2016-003	Nadunga Primary School	104	23	123	2630204	Completion of two classroom painting, plastering and floor finish	2015/2016	600,000.00	600,000.00	100.00%	Completed
4	4-23-123-2630204-104-2015/2016-004	Epur Primary school	104	23	123	2630204	Completion of two classroom painting, plastering and floor finish	2015/2016	800,000.00	800,000.00	100.00%	Completed
5	4-23-123-2630204-104-2015/2016-005	Lokitoengabeur Primary School	104	23	123	2630204	Completion of two classroom painting, plastering and floor finish	2015/2016	800,000.00	800,000.00	100.00%	Completed
6	4-23-123-2630204-104-2015/2016-006	Nakinomet Primary School	104	23	123	2630204	Completion of two classrooms plastering, painting and floor finishing	2015/2016	400,000.00	400,000.00	100.00%	Completed
7	4-23-123-2630204-104-2015/2016-007	Ataerika Primary School	104	23	123	2630204	Completion of one classroom roofing, plastering, doors and windows	2015/2016	600,000.00	600,000.00	100.00%	Completed
8	4-23-123-2630204-104-2015/2016-008	Losajait Primary School	104	23	123	2630204	Completion of two classroom roofing, plastering, doors and windows	2015/2016	500,000.00	500,000.00	100.00%	Completed

9	4-23-123-2630204-104-2015/2016-009	Nakalale Primary School	104	23	123	2630204	Completion of two classrooms floor, painting and plastering	2015/2016	500,000.00	500,000.00	100.00%	Completed
10	4-23-123-2630204-104-2015/2016-010	Lokitaung Primary School	104	23	123	2630204	Completion of Staffquarters, roofing, painting and plastering	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
11	4-23-123-2630204-104-2015/2016-011	Natoo Primary School	104	23	123	2630204	Completion of a dormitory, finishing, painting and plastering	2015/2016	700,000.00	700,000.00	100.00%	Completed
12	4-23-123-2630204-104-2015/2016-012	Loitanit Primary School	104	23	123	2630204	Completion of a classroom finishing and fitting of doors	2015/2016	400,000.00	400,000.00	100.00%	Completed
13	4-23-123-2630204-104-2015/2016-013	Ngimwae Primary school	104	23	123	2630204	Construction of a classroom	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
14	4-23-123-2630204-104-2015/2016-014	Kachoda Primary school	104	23	123	2630204	Purchasing of 100 beds and Mattresses	2015/2016	2,004,745.00	2,004,745.00	100.00%	Completed
15	4-23-123-2630204-104-2015/2016-016	Sasame Primary School	104	23	123	2630204	Construction of two classrooms	2015/2016	2,000,000.00	2,000,000.00	100.00%	Completed
16	4-23-123-2630204-104-2015/2016-017	Prigan Primary School	104	23	123	2630204	Construction of a classroom	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
17	4-23-123-2630204-104-2015/2016-018	Narengewoi Primary School	104	23	123	2630204	Construction of a dormitory	2015/2016	2,400,000.00	2,400,000.00	100.00%	Completed
18	4-23-123-2630204-104-2015/2016-019	Kibish Primary School	104	23	123	2630204	Construction of a dormitory	2015/2016	2,000,000.00	2,000,000.00	100.00%	Completed
19	4-23-123-2630204-104-2015/2016-020	Napak Primary school	104	23	123	2630204	Construction of two classrooms	2015/2016	2,000,000.00	2,000,000.00	100.00%	Completed
20	4-23-123-2630204-104-2015/2016-	Pelekech Primary School	104	23	123	2630204	Construction of a classroom	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed

	021											
21	4-23-123-2630204-104-2015/2016-022	Komotogae Primary School	104	23	123	2630204	Construction of a classroom	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
22	4-23-123-2630204-104-2015/2016-023	Karioreng Primary School	104	23	123	2630204	Construction of a classroom	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
23	4-23-123-2630204-104-2015/2016-024	Natoo Primary School	104	23	123	2630204	Construction of four classrooms	2015/2016	4,000,000.00	4,000,000.00	100.00%	Completed
24	4-23-123-2630205-104-2015/2016-001	Mlimatatu Secondary School	104	23	123	2630205	Construction of Fence Kshs 1,500,000.00, Water piping and tanking Kshs 300,000.00, dining and kitchen Kshs 2,500,000.00, Laboratory Kshs 1,900,000.00, Staff quarters Kshs 3,000,000.00, bath rooms Kshs 500,000.00 and lighting system Kshs 300,000.00	2015/2016	10,000,000.00	10,000,000.00	100.00%	Completed
25	4-23-123-2630205-104-2015/2016-002	St. Ileo Secondary School	104	23	123	2630205	Completion of a dormitory Kshs 1,000,000.	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
26	4-23-123-2630205-104-2015/2016-003	Proposed Lokitaung Girls Secondary School	104	23	123	2630205	Contribution towards construction of proposed Lokitaung Girls Sec School Two classroom Kshs 2,200,000.00, Dormitory Kshs 1,800,000.00	2015/2016	4,000,000.00	4,000,000.00	100.00%	Completed

27	4-23-123-2630205-104-2015/2016-004	Proposed Nariokotome Mixed Secondary School	104	23	123	2630205	Contribution towards construction of proposed Nariokotome Mixed Sec School Two classroom Kshs.2,200,000.00,Dormitory Kshs.1,800,000.00	2015/2016	4,000,000.00	4,000,000.00	50.00%	ongoing
28	4-23-123-2630205-104-2015/2016-005	Proposed Kaleng Girls Secondary School	104	23	123	2630205	Proposed Kaleng Girls Sec School Construction of two classrooms Kshs.2,200,000.00,One dormitory Kshs.1,500,000.00,Pit latrine Kshs.500,000.00 Fencing Kshs.1,200,000.00	2015/2016	6,000,000.00	6,000,000.00	100.00%	Completed
29	4-23-123-2630205-104-2015/2016-006	Kaikor Secondary School	104	23	123	2630205	Completion of Science Laboratory	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
30	4-23-123-2630205-104-2015/2016-007	kataboi girls Secondary School	104	23	123	2630205	Purchase of a School bus	2015/2016	6,500,000.00	6,500,000.00	100.00%	Completed
31	4-23-123-2630205-104-2015/2016-008	St.leo Secondary School	104	23	123	2630205	Construction of classrooms	2015/2016	2,200,000.00	2,200,000.00	100.00%	Completed
32	4-23-123-2640506-104-2015/2016-001	Lokitaung TTI	104	23	123	2640506	Construction of 1 workshop measuring 11mx16m,three lecture rooms each one measuring 8mx6m and an office space measuring 5.5mx5.4m all located on the ground floor respectively	2015/2016	10,000,000.00	10,000,000.00	100.00%	Completed

	4-23-123-2630207-105-2015/2016-001	Loruth Dispensary	105	23	123	2630207	Completion of Nurse house doors, windows, painting and plastering, floor finish	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
34	4-23-123-2630207-105-2015/2016-002	Loarengak Dispensary	105	23	123	2630207	Finishing of dispensary doors ,windows, floor finish and plastering	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
35	4-23-123-2630207-105-2015/2016-003	Napak Dispensary	105	23	123	2630207	Completion of dispensary, painting, plastering and finishing	2015/2016	300,000.00	300,000.00	100.00%	Completed
36	4-23-123-2630207-105-2015/2016-004	Lokamarinyang Dispensary	105	23	123	2630207	Completion of Dispensary doors, windows and finishing.	2015/2016	500,000.00	500,000.00	100.00%	Completed
37	4-23-123-2630208-106-2015/2016-001	Kibish Solar System	106	23	123	2630208	Solar installation, piping and water tank elevation	2015/2016	1,000,000.00	1,000,000.00	100.00%	Completed
38	4-23-123-2630208-106-2015/2016-002	Kaapalia Water Pan	106	23	123	2630208	Construction of a Water Pan	2015/2016	2,500,000.00	2,500,000.00	100.00%	Completed
39	4-23-123-2640508-106-2015/2016-001	Kokuro-Liwan-Kangisobol Road	106	23	123	2640208	Light grading to enable Safaricom Mast installation and security patrol	2015/2016	2,000,000.00	2,000,000.00	100.00%	Completed
40	4-23-123-2640508-106-2015/2016-002	Koyasa-Napak Emejen Road	106	23	123	2640208	Bush clearing to enable Safaricom Mast installation and security patrols	2015/2016	2,500,000.00	2,500,000.00	100.00%	Completed
41	4-23-123-2640508-106-2015/2016-003	Kibish-Naita Road	106	23	123	2640208	Heavy Bush clearing to enable Safaricom Mast installation and security patrols	2015/2016	2,500,000.00	2,500,000.00	100.00%	Completed

42	4-23-123-2640508-106-2015/2016-004	Kai Apoo-Nangorkitoe Road	106	23	123	2640208	Light Bush clearing to enable Safaricom Mast installation and security patrols	2015/2016	2,000,000.00	2,000,000.00	100.00%	Completed
43	4-23-123-3111001-108-2015/2016-001	CDF Office Project	108	23	123	3111001	Purchase of CDF Land cruiser hardtop	2015/2016	8,000,000.00	8,000,000.00	100.00%	Completed
Total									94,404,745.00	94,404,745.00		

Due to non-completion of the one (1) project, the residents of Turkana North Constituency failed to receive the benefits accruing from planned program and activity.

10.3 Project Verification

During the year under review, five (5) projects costing Kshs.23,900,000.00 were verified in April 2017 and the following observations were noted as shown below.

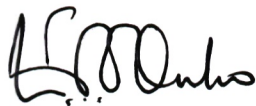
	Project Name	Activity	Budget	Disbursement	Observations
1	Kataboi Girls Secondary School	Purchase of a school bus	6,500,000	6,500,000	The bus has been purchased bearing registration no. KCH 564 However, Ownership documents not yet secured by the school.
2	Narengewoi Primary School	Construction of a dormitory	2,400,000	2,400,000	The project has been completed and in use though not branded/levelled.
3	Lokitaung	Construction of 1 workshop measuring 11mx16m, 3 lecture rooms each measuring 8mx6 and an office space measuring 5.5mx5.4m all located on the ground floor respectively.	10,000,000	10,000,000	On going

4	Proposed Lokitaung Girls Secondary School	Contribution towards construction of proposed Lokitaung Girls Secondary School two(2) classrooms Kshs 2,200,000, and Dormitory Kshs 1,800,000	4,000,000	4,000,000	Completed but not yet furnished and therefore not in use. There were cracks on the floor due to poor treatment. Disable passage was not done. The project was not levelled or branded.
5	Lokitaung Primary school	Completion of staff quarters roofing, painting and plastering	1,000,000	1,000,000	Completed and in use
Total			23,900,000	23,900,000	

Out of the five project visited, three were noted to be complete and in use. One project for the construction of two classrooms at Lokitaung Girls Secondary School at a cost of Kshs.4,000,000 was complete but not furnished and therefore not in use. There were cracks on the floor of the classrooms which was a clear indication of poor workmanship. One project, the construction of a workshop at Lokitaung at a cost of Kshs.10,000,000 was ongoing. Consequently, the residents of Turkana North Constituency may not have received value for money for the incomplete projects.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an audit opinion on the financial statements.



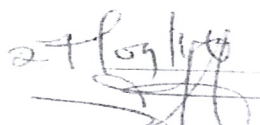
FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 October 2017

TURKANA NORTH CONSTITUENCY DEV FUND
STATEMENT OF RECEIPTS AND PAYMENTS
FINANCIAL YEAR 2015-16 ENDED 30TH JUNE 2016

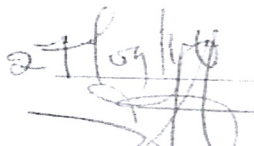
	Note	2014-2015	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	172,282,128.50	207,428,563.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		172,282,128.50	207,428,563.50
PAYMENTS			
Compensation of employees	4	3,697,051.90	3,637,643.10
Use of goods and services	5	5,820,750.00	3,069,372.00
Committee Expenses	6	8,446,494.00	4,465,627.00
Transfers to Other Government Units	7	99,111,774.00	98,985,686.00
Other grants and transfers	8	57,538,404.00	38,736,982.75
Social Security Benefits	9	67,200.00	36,800.00
Acquisition of Assets	10	-	4,000,000.00
Other Payments	11	-	2,000,000.00
TOTAL PAYMENTS		174,681,673.90	154,932,110.85
SURPLUS/DEFICIT		(2,399,545.40)	52,496,452.65


 Fund Account Manager



 Chairman

TURKANA NORTH CONSTITUENCY DEV FUND
STATEMENT OF ASSETS AND LIABILITIES
FINANCIAL YEAR 2015-16 ENDED 30TH JUNE 2016

	Note	2014-2015 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	20,860,672.75	72,028,901.45
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	1,328,223.50
TOTAL FINANCIAL ASSETS		20,860,672.75	73,357,124.95
 REPRESENTED BY			
Fund balance b/fwd 1st July 2015	13	23,260,218.20	20,860,672.80
Surplus/Deficit for the year		(2,399,545.40)	52,496,452.65
Prior year adjustments	14	-	-
NET LIABILITIES		20,860,672.80	73,357,125.45



 Fund Account Manager



 Chairman

TURKANA NORTH CONSTITUENCY DEV FUND
CASHFLOW STATEMENT
FINANCIAL YEAR 2015-16 ENDED 30TH JUNE 2016

		2014 - 2015	2015 - 2016
		KSHS	KSHS
Receipts for operating income			
Transfers from CDF Board	1	172,282,128.50	207,428,563.50
Other Receipts	3	-	-
		172,282,128.50	207,428,563.50
Payments for operating expenses			
Compensation of Employees	4	3,764,251.90	3,674,443.10
Use of goods and services	5	14,267,244.00	7,534,999.00
Transfers to Other Government Units	6	99,111,774.00	98,985,686.00
Other grants and transfers	7	57,538,404.00	38,736,982.75
Other Payments		-	2,000,000.00
Adjusted for:			
Adjustments during the year		0	
Net cash flow from operating activities		174,681,673.90 (2,399,545.40)	150,932,110.85 56,496,452.65
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	4,000,000.00
Net cash flows from Investing Activities		-	4,000,000.00
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(2,399,545.40)	52,496,452.65
Cash and cash equivalent at BEGINNING of the year	11	23,260,218.20	20,860,672.80
Cash and cash equivalent at END of the year		20,860,672.80	73,357,125.45

TURKANA NORTH CONSTITUENCY DEVELOPMENT FUND

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT

FINANCIAL YEAR 2015-16 ENDED 30TH JUNE 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board						
Proceeds from Sale of Assets	134,694,188.72	32,860,672.75	167,554,861.47	207,428,563.50	(39,873,702.03)	124
Other Receipts(balance b/d)						
	134,694,188.72	32,860,672.75	167,554,861.47	207,428,563.50	(39,873,702.03)	124
PAYMENTS						
Compensation of Employees		176,976.10			-	
Use of goods and services	4,911,440.00	25,081.00	5,088,416.10	3,674,443.10	1,413,973.00	72
Transfers to Other Government Units	4,900,000.00	182,511,533.65	4,925,081.00	7,534,999.00	(2,609,918.00)	153
Other grants and transfers	67,104,745.00	2,403,342.00	85,355,898.65	98,985,686.00	(13,629,787.35)	116
Acquisition of Assets	55,577,554.46	12,000,000.00	57,980,896.46	38,736,982.75	19,243,913.71	67
Other Payments			12,000,000.00	4,000,000.00	8,000,000.00	33
TOTALS	132,493,739.46	32,856,552.75	165,350,292.21	2,000,000.00	154,932,110.85	94
					12,418,181.36	

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 NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF 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 NGCDF'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 NGCDF'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.

TURKANA NORTH NG-CONSTITUENCY DEV FUND
NOTES TO THE ACCOUNTS
FINANCIAL YEAR 2016-17 ENDED 30TH JUNE 2017

GFS CODES	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		2014 - 2015	2015 - 2016
	Description		Kshs	Kshs
1330407	Normal Allocation----- AIE	A750222	43,163,686.80	
		A750297	58,384,066.20	
		A796687	35,367,188.00	
		A797087	35,367,187.50	
		A790850		
		A724017		58,222,888.00
		A724169		12,511,487.50
		A820505		10,000,000.00
		A820658		20,000,000.00
		A825502		20,000,000.00
		A825817		15,000,000.00
				71,694,188.00
1330408	Conditional grants			
1330409	Receipt from other Constituency			
1330410				
	TOTAL		172,282,128.50	207,428,563.50

3510000 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		2014 - 2015	2015 - 2016
Description		Kshs	Kshs
3510202	Receipts from the Sale of Buildings	-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment	-	-
3510801	Receipts from the Sale Plant Machinery and Equipment	-	-
3510803	Receipts from the Sale of office and general equipment	-	-
	Total	-	-
1400000 3 OTHER RECEIPTS		2014 - 2015	2015- 2016
Description		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	Total	-	-

2110000 4 COMPENSATION OF EMPLOYEES		2014 - 2015	2015 - 2016
Description		Kshs	Kshs
2110201	Basic wages of contractual employees	3,697,051.90	3,457,643.10
2110202	Basic wages of casual labour		
	Personal allowances paid as part of salary		
2110301	House allowance		
2110314	Transport allowance	-	
2110320	Leave allowance	-	
2110326	Other personnel payments	-	
2710120	gratuity		180,000.00
	Total	3,697,051.90	3,637,643.10
2200000 5 USE OF GOODS AND SERVICES			
Description		2014 - 2015	2015 - 2016
		Kshs	Kshs
2210100	Utilities, supplies and services		
2210104	Office rent	20,000.00	
2210200	Communication, supplies and services		
2210300	Domestic travel and subsistence	309,000.00	178,580.00
2210500	Printing, advertising and information supplies & services	217,677.00	243,200.00
2210600	Rentals of produced assets		25,535.00
2210700	Training expenses		212,000.00
2210800	Hospitality supplies and services		234,320.00
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services		
		435,835.00	119,378.00

2211200	Fuel ,oil & lubricants		1,694,260.00	1,131,322.00
2211300	Other operating expenses		685,320.00	
2220100	Routine maintenance – vehicles and other transport equipment		2,458,658.00	432,437.00
2220200	Routine maintenance – other assets			492,600.00
	Total		5,820,750.00	3,069,372.00

2210800	COMMITTEE EXPENSES			
	Description			
		2014 - 2015		2015 - 2016
		Kshs		Kshs

2210802	Other committee expenses			
2210809	Committee allowance		1,276,470.00	
			7,170,024.00	4,465,627.00
	TOTAL		8,446,494.00	4,465,627.00

2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description			
		2014 - 2015		2015 - 2016
		Kshs		Kshs

2630204	Transfers to primary schools			
2630205	Transfers to secondary schools		48,270,394.00	73,785,686.00
2630206	Transfers to Tertiary institutions		31,800,000.00	25,200,000.00
2630207	Transfers to Health institutions			
	TOTAL		19,041,380.00	-
			99,111,774.00	98,985,686.00

3100000 8 ACQUISITION OF ASSETS				
Non Financial Assets				
		2014- 2015	2015 - 2016	
		Kshs	Kshs	
3110102	Purchase of Buildings	-	-	
3110202	Construction of Buildings	-	-	
3110302	Refurbishment of Buildings	-	-	
3110701	Purchase of Vehicles	-	4,000,000.00	
3110704	Purchase of Bicycles & Motorcycles	-	-	
3110801	Overhaul of Vehicles	-	-	
3111001	Purchase of Office furniture and fittings	-	-	
3111002	Purchase of computers ,printers and other IT equipments	-	-	
3111005	Purchase of photocopier	-	-	
3111009	Purchase of other office equipments	-	-	
3111112	Purchase of soft ware	-	-	
3130101	Acquisition of Land	-	-	
Total		-	4,000,000.00	
9				
Registrar of Person's Office		Other Payments		
	specify		2,000,000.00	
	specify	-	-	
	TOTAL	-	2,000,000.00	

10A: Bank Balances (cash book bank balance)					
Name of Bank, Account No. & currency	Account Number	2014 - 2015		2015 - 2016	
		Kshs (30/6/2015)		Kshs (30/6/2016)	
KCB, Lodwar Branch A/c No. 1107296994		20,860,672.75		72,028,901.45	
		-		-	
		-		-	
Total		20,860,672.75		72,028,901.45	
10B: CASH IN HAND)					
		2014 - 2015		2015 - 2016	
		Kshs (30/6/2015)		Kshs (30/6/2016)	
Location 1					
Location 2					
Location 3					
Other receipts (specify)					
Total					
[Provide cash count certificates for each]					
10C: OUTSTANDING IMPRESTS					
Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2015)	Balance (30/6/2016)
Name of Officer - J. Echwa	dd/mm/yy	Kshs	Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	1,328,223.50	-	-	1,328,223.50
Name of Officer	dd/mm/yy	-	-	-	-
Name of Officer	dd/mm/yy	-	-	-	-
Name of Officer	dd/mm/yy	-	-	-	-
Name of Officer	dd/mm/yy	-	-	-	-
Total		1,328,223.50	-	-	1,328,223.50

11 BALANCES BROUGHT FORWARD			
		2014 - 2015	2015 - 2016
		Kshs (1/7/2014)	Kshs (1/7/2015)
Bank accounts			
Cash in hand		22,599,342.75	20,860,672.75
Imprest			
Total		660,875.45	-
		23,260,218.20	-
	<i>[Provide short appropriate explanations as necessary]</i>		20,860,672.75
12	PRIOR YEAR ADJUSTMENTS		
		2014 - 2015	2015 - 2016
Bank accounts		Kshs	Kshs
Cash in hand			
Imprest		-	-
		-	-
Total		-	-
		-	-
		-	-
		-	-
13	OTHER IMPORTANT DISCLOSURES		
	14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
		2014 - 2015	2015 - 2016
		Kshs	Kshs
Construction of buildings			
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-
		-	-

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Con
		a	b	c	2016	2015	
					d=a-c		
Senior Management							
1.							
2.							
3.							
		Sub-Total					
Middle Management							
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees							
7.							
8.							
9.							
		Sub-Total					
Others (specify)							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2015/16
Land		
Buildings and structures		
Transport equipment	6,407,180	10,407,180
Office equipment, furniture and fittings	347,500	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	6,754,680.00	10,407,180

23

