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REPORT

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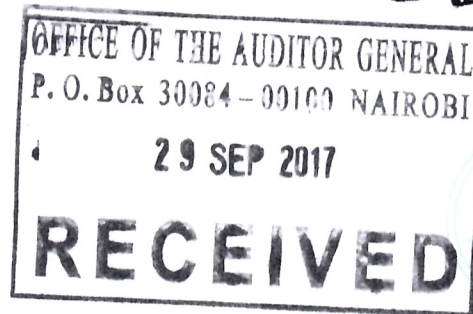
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2017**



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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
TURKANA NORTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

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

Reports and Financial Statements

For the year ended June 30, 2017

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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-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. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-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	James E. Echwa
3.	Sub-county Accountant	W.J.O. Hakungu

(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 NG-CDF Board are forwarded to the National Government Constituency Development Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Turkana North NG-CDF Headquarters

DDO'S OFFICE
P.O BOX 1- 30504
LOKITAUNG

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

Reports and Financial Statements

For the year ended June 30, 2017

(f) Turkana North NG-CDF Contacts

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E-mail: turkananorth@NGCDF.go.ke
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(g) Turkana NORTH NG-CDF Bankers

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
G. P .O. 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, 2017

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

This report and financial statement represents the financial position of Turkana North constituency for the financial year 2016/17. It lays down the receipts and expenditures of all the funds that Turkana North NG-CDFC received from the NG-CDF Board.

I wish to make the following remarks;

a). Year Performance

In the financial year 2016/17 Turkana North NG- CDF was able to achieve the following comparative performance in various sectors

Receipt/Expense Item	Final Budget	Expenditure	Budget Utilisation Difference	% of Utilisation
PAYMENTS				
Compensation of Employees	4,087,395	3,993,799	93,596	97.7%
Use of goods and services	7,193,235	6,693,234	500,001	93.0%
Committee Expenses	84,628,963	82,429,863	2,199,100	97.4%
Transfers to Other Government Units	54,848,047	54,641,518	206,529	99.6%
Other grants and transfers	8,000,000	8,000,000	-	100.0%
Acquisition of Assets	-	-	-	
Other Payments	158,757,640	155,758,414	2,999,226	98.1%
TOTAL	4,087,395	3,993,799	93,596	97.7%

b).NG-CDF Turkana North has been able to achieve the following;

1. It has purchases a Toyota Land cruiser Hard top which has eased transportation challenges
2. It has completed 25 primary school projects and 7 secondary school projects,
3. Funded 2010 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance in the FYR2016/2017.
4. Construction of Technical training institute which is still on-going.

c). Emerging issues related to NG-CDF in Turkana North Constituency are;

1. All learning institutions i.e. secondary and primary schools depend on NG-CDF 100% on development as directed by ministry of education
2. Need to compete with counties to justify the long existence of NG-CDF
3. There is need for an office as we are still housed by department of planning that has been devolved to the county.

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

Reports and Financial Statements

For the year ended June 30, 2017

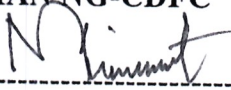
d). NG-CDF Implementation challenges in Turkana North Constituency are;

1. Overdependence of the fund by the public on all development related issues
2. Funds disbursement from the board is at times untimely leading to unnecessary adjustments.
3. NG-CDFC committees feeling that they are not well remunerated

Through my leadership, NG-CDFC Turkana North constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the quid lines of the NG-CDF ACT 2015

**MICHAEL EGELAN
CHAIRMAN NG-CDFC**

SIGN-----



Date-----

06/09/2017

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

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

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 NG-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.

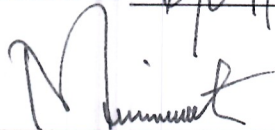
The Accounting Officer in charge of the Turkana North NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2017. This 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 NG-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 mis-statements, whether due to error or fraud; (iv) safeguarding the assets of the NG-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 North 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 (IPSAS). 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, 2017, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Turkana North 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.

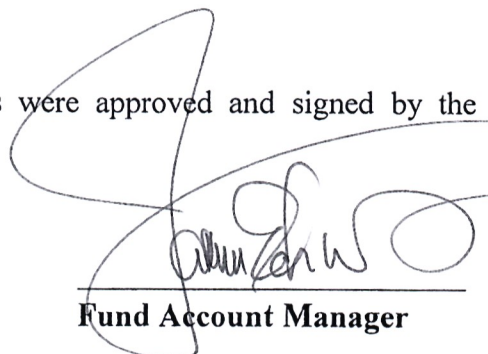
The Accounting Officer in charge of the Turkana North NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible 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 Turkana North NG-CDF's financial statements were approved and signed by the Accounting Officer on 06/09/17 2017.



Chairman – NG-CDFC



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 NORTH 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-Turkana North Constituency set out on pages 6 to 21, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, 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.

In addition, 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

1.1 Numbering of the Financial Statements

The table of contents reflects page numbers which do not correspond with the page numbers shown in the financial statements. The table of contents indicate that the significant accounting policies are on page 10, trial balance on page 8 and notes to the financial statements on page 11. However, significant accounting policies are on page 11, trial balance on page 10 while notes to the financial statements are on page 13.

1.2 Accounting Periods

The statement of receipts and payments, the statement of assets and the statement of cash flows do not indicate the accounting period that the financial statements relate to.

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

1.3 Notes to the Financial Statements

The notes to the financial statements have not been included as header from page 13 to 18 of the financial statements.

Under the circumstances, the financial statements are not in line with International Public Sector Accounting Standards(Cash Basis) as prescribed by Public Sector Accounting Standards Board

2.0 Variances in the Financial Statements

The statement of receipts and payments reflects various balances which are at variance with the respective supporting payment vouchers as detailed below.

Item	Financial Statements Figures (Kshs)	Supporting Payment Voucher Figures (Kshs)	Variances (Kshs)
Training expenses	1,745,248	2,042,746	(297,498)
Committee allowance	2,000,000	2,043,500	(43,500)
Total	3,745,248	4,086,246	(340,998)

Under the circumstances, the accuracy and completeness of the training expenses and committee allowance totaling Ksh.3,745,248 could not be confirmed.

3.0 Use of Goods and Services

3.1 Committee Expenses

Included in the use of goods and services figure of Kshs.6,693,234 reflected in the statement of receipts and payments is committee allowance figure of Kshs.2,000,000. However, payment vouchers availed for audit review were not supported by minutes of the meetings as well as attendance register of the meetings held.

Consequently, the propriety of the Kshs.2,000,000 could not be confirmed.

3.2 Training Expenses

Included in the use of goods and services figure of Kshs.6,693,234 reflected in the statement of receipts and payments is training expenses figure of Kshs.1,745,248 out of which expenditure amounting to Kshs.1,273,100 was not supported by attendance register and list of participants.

The propriety of training expenditure of Kshs.1,273,100 could therefore not be confirmed.

3.3 Unsupported Fuel, Oil and Lubricants

Included in the use of goods and services figure of Kshs.6,693,234 is an amount of Kshs.774,740 in respect of fuel, oil and lubricants. However, supporting documents such as fuel register, detailed orders and motor vehicle work tickets were not availed for audit review. Consequently, the propriety and validity of fuel, oil and lubricants expenditure of Kshs.774,740 could not be confirmed.

4.0 Transfers to Other Government Units

4.1 Unsupported Expenditure

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government entities balance of Kshs.82,429,863 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received funds were not availed for audit review. In addition, a record of minutes, accounting documents such as cashbooks and other related records in relation to projects which were being implemented showing how much had been spent and outstanding balances were also not availed for audit review contrary to Section 15(1) (d) of the National Constituency Development Fund Regulations, 2016.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.82,429,863 were actually received and utilized for the budgeted projects in the year under review.

4.2 School Buses

Included in transfers to other government entities amount of Kshs.82,429,863 is transfer to secondary schools balance of Kshs.37,200,000 out of which Kshs.26,000,000 was disbursed to four (4) secondary schools for the purchase of four (4) school buses as detailed below:

Date	School	Payee	Payment voucher number	Cheque number	Amount (Kshs)	Particulars
17/2/2017	Lokitaung secondary school	Central farmers garage	48	4580	6,500,000	School Bus
17/2/2017	Kaikor Secondary School	Central Farmers Garage	48	4580	6,500,000	School Bus
17/2/2017	St Leo Secondary School	Central Farmers Garage	48	4580	6,500,000	School Bus
17/2/2017	Milimatatu Secondary school	Central Farmers Garage	48	4580	6,500,000	School Bus
	Total				26,000,000	

However, tender documents such as copy of the advertisement, tender opening, tender evaluation and tender award committee minutes and report of the inspection and acceptance committee were not availed for audit review. In addition, the logbooks for the buses purchased were not also provided for audit review. Although the four school buses were received in the schools, it was not possible to confirm that they were competitively procured and met the specifications as per the tender documents.

Under the circumstances, the propriety of the expenditure of Kshs.26,000,000 on the purchase of the four buses and their ownership status could not be confirmed.

4.3 Purchase of Desks for Primary Schools

Included in transfers to other government entities amount of Kshs.82,429,863 is transfer to primary schools balance of Kshs.35,229,863 out of which Kshs.5,875,000 was disbursed to Project Management Committee for the purchase of desks to various primary schools. However, tender documents such as copy of the advertisement, tender opening, tender evaluation and tender award committee minutes and report of the inspection and acceptance committee, delivery notes, goods received notes and distribution list of the schools were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.5,875,000 could not be confirmed.

4.4 Construction of four (4) Classrooms and Pit Latrines- Nattoo Primary School

The transfer to primary schools balance of Kshs.35,229,863 is an amount of Kshs.4,000,000 which was disbursed to Nattoo primary school for the construction of four (4) classrooms and pit latrines. However, the bill of quantities, tender documents such as copy of the advertisement, tender opening, tender evaluation and tender award committee minutes, contract agreement, minutes of site meetings, completion certificate and report of the inspection and acceptance committee were not availed for audit review.

The propriety of the expenditure of Kshs.4,000,000 could therefore not be confirmed.

4.5 Construction of Matili Technical Institute

Included in transfers to other government entities amount of Kshs.82,429,863 is transfer to tertiary institutions balance of Kshs.10,000,000 paid to a construction company for the construction of Matili Technical Institute at a contract sum of Kshs.10,000,000. However, bill of quantities, tender documents such as copy of the advertisement, tender opening, tender evaluation and tender award committee minutes, contract agreement, bills of quantities, expenditure returns, completion certificate and report of the inspection and acceptance committee were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.10,000,000 could not be confirmed.

5.0 Other Grants and Transfers

5.1 Unsupported Bursary Expenditure

The statement of receipts and payments reflects other grants and transfers figure of Kshs.54,641,518 which includes bursary to secondary school's expenditure of Kshs.10,697,000 and Kshs.29,245,300 bursaries to tertiary institutions all totaling Kshs.39,942,300. However, the criteria on how the needy cases were identified and bursaries awarded determined was not availed for audit review. Further, there was no report that the Constituency Development Fund Committee ratified the list of beneficiaries forwarded by the bursary committee as required by Constituencies Development Fund circular reference no. VOL1/111 dated 13 September 2010. In addition, the list of bursary sub-committee members including two co-opted members' one who must be the area Education Officer seconded from the Ministry was not availed.

It was therefore not possible to confirm the propriety and validity of bursaries figure of Kshs.39,942,300.

5.2 Emergency Projects

Included also in other grants and transfers figure of Kshs.54,641,518 is disbursements to emergency projects balance of Kshs.6,540,221. However, the list of projects which were to be funded and actual expenditure returns from the Project Management Committees were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the amount of Kshs.6,540,221 was used for the budgeted projects.

5.3 Sports Projects

Other grants and transfers figure of Kshs.54,641,518 further included disbursements to sports projects balance of Kshs.1,541,894. However, the list of projects which were to be funded and actual expenditure returns from the project management committees to show how the funds were utilized were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the money was used for the budgeted projects.

5.4 Mocks and Continuous Assessment Tests (CAT)

Included also in other grants and transfers figure of Kshs.54,641,518 is a balance of Kshs.4,579,172 in respect of mocks and CAT. Available information revealed that the payments were made to an individual. However, the list of projects which were to be funded and actual expenditure returns were not availed for audit verification. Further, no explanation was made why the money was paid to an individual.

It was therefore not possible to confirm whether the money was used for the budgeted projects.

5.5 Other Capital Grants and Transfer

Other grants and transfers figure of Kshs.54,641,518 further included an amount of Kshs.2,037,931 in respect of other capital grants and transfer. However, the list of projects which were to be funded and actual expenditure returns from the project management committees to show how the funds were utilized were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the money was used for the intended projects

6.0 Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2017 reflects acquisition of assets amount of Kshs.8,000,000 which was spent on the purchase of motor vehicle. However, tender documents such as copy of the advertisement, tender opening, tender evaluation and tender award committee minutes and report of the inspection and acceptance committee were not availed for audit review. In addition, the log book was not provided for audit verification.

Consequently, the propriety of the Kshs.8,000,000 could not be confirmed.

7.0 Bank Balance

The statement of assets reflects bank balances of Kshs.3,048,727. The bank reconciliation statement for the month of June 2017 reflected payments in the cash book not yet recorded in bank statement amounting to Kshs.5,051,386 out of which three cheques totaling Kshs.1,222,115 were stale and no reason or explanation was provided for not reversing the stale cheques in the cash book. In addition, no information was availed for audit review showing the dates when the unpresented cheques totalling Kshs.3,829,271 were subsequently cleared in the bank.

The bank reconciliation statement also reflects payments in bank statement not yet recorded in cash book figure of Kshs.294,538 which is in respect of bank charges whose analysis was not provided for audit review.

The accuracy and completeness of the bank balance of Kshs.3,048,727 could therefore not be confirmed.

8.0 Outstanding Imprests

The statement of assets reflects nil outstanding imprest balance (Kshs.1,328,223 for 2015/2016). However, the supporting surrender vouchers for outstanding imprests as at 30 June 2016 were not availed for audit review.

Under the circumstances, the accuracy and completeness of the nil imprest balance could not be confirmed.

9.0 Project Management Committee Bank Balances

Annex 5 to the financial statement reflects total project management committee bank balance of Kshs 54,849. However, cash books, bank confirmation certificates and bank reconciliation statements for these project management committee bank accounts were not availed for audit review.

Under the circumstances, the accuracy and completeness of the total project management committee bank balance of Kshs 54,849 could not be confirmed.

10.0 Prior Year Adjustments

The statement of assets as at 30 June 2017 reflects prior year balances of Kshs.49,500 whose nature and analysis was not availed for audit review.

Consequently, the accuracy, validity, and completeness of the prior year adjustment figure of Kshs.49,500 could not be confirmed.

11.0 Budgetary Control and Performance

11.1 Budget Performance

Turkana North Constituency approved budget for 2016/2017 amounted to Kshs.158,757,640 comprising of 2016/2017 of Kshs.81,896,552 and unspent brought forward balance of Kshs.76,861,088. During the same period, the fund incurred expenditure of Kshs.155,758,414 or 98% of the approved budget of Kshs.158,757,640 resulting to overall underutilization of Kshs.2,999,227 or 2% as detailed below;

Receipts/Expense item	Approved budget for 2016/2017 (Kshs)	Actual Expenditure for 2016/2017 (Kshs)	Under Expenditure (Kshs)	% of Utilization
RECEIPTS				
Transfers from CDF Board	158,757,640	158,757,641	(1)	100
Total	158,757,640	158,757,641	(1)	100
PAYMENTS			-	
Compensation of Employees	4,087,395	3,993,799	93,596	98
Use of goods and services	7,193,235	6,693,234	500,001	90
Transfers to Other Government Units	84,628,963	82,429,863	2,199,100	97
Other grants and transfers	54,848,047	54,641,518	206,529	100
Acquisition of Assets	8,000,000	8,000,000	-	100
Totals	158,757,640	155,758,414	2,999,226	98

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.

11.2 Project Implementation Status

During the financial year 2016/2017, Turkana North Constituency Development Fund had an approved budget of Kshs. 75,445,689.65 to finance twenty one (21) projects out of which one project with a budget of Kshs.4,000,000 for the construction of four classrooms and a pit latrine for Nattoo Primary School was 70% complete while the rest were all found to be complete as at 30 June 2017 as shown below.

	Project Name	Sub-project/Activities	Financial Year	Budgeted Amount (Kshs.)	Disbursement (Kshs)	Status	Percentage completion %
1	Sports	Purchase of sport kits for Constituency wide sports tournament	2016/2017	1,037,931.03	1,037,931.03	Completed	100%
2	Environment	Planting of trees in schools to act as wind breakers to avoid wind erosion of the soil: St.Bakhita primary,Kaikor primary, Pelekech Primary Lokitaung primary	2016/2017	1,037,931.03	1,037,931.03	Completed	100%
3	Emergency	To Cater for any unforeseen occurrences in the Constituency during the financial year	2016/2017	4,094,827.59	4,094,827.59	Completed	100%
4	Bursary Secondary Schools	Payment of bursary to needy students	2016/2017	8,000,000.00	8,000,000.00	Completed	100%
5	Bursary tertiaries and colleges	Payment of bursary to needy students	2016/2017	15,000,000.00	15,000,000.00	Completed	100%
6	Lokitaung Secondary School	Purchase of 51 Seater School Bus	2016/2017	6,500,000.00	6,500,000.00	Completed	100%
7	Kaikor Secondary School	Purchase of 51 Seater School Bus	2016/2017	6,500,000.00	6,500,000.00	Completed	100%
8	St.leo secondary school	Purchase of 51 Seater School Bus	2016/2017	6,500,000.00	6,500,000.00	Completed	100%
9	Milimatatu secondary school	Purchase of 51 Seater School Bus	2016/2017	6,500,000.00	6,500,000.00	Completed	100%
10	Nagis Primary School	Construction of 4 Classrooms (Kshs4M),Construction of 2 Door Pit Latrines (Kshs.500,000) to complete	2016/2017	4,500,000.00	4,500,000.00	Completed	100%
11	Desks for Primary Schools	Purchase of Desks for varoius primary Schools	2016/2017	5,875,000.00	5,875,000.00	ongoing	100%

12	Kalopetaese Primary Schools	Construction of 2Door Pit Latrine (Kshs.500,000) to completion and purchase of 30 desks for classrooms (Kshs.150,000.00)	2016/2017	650,000.00	650,000.00	Completed	100%
13	Morueris primary school	Construction of 2 door pit latrine (Kshs.500,000) to completion and purchase of 15 desks Kshs.(75,000)	2016/2017	575,000.00	575,000.00	Completed	100%
14	Karioreng Primary School	Construction of 2 door pit latrine (Kshs.500,000) to completion and purchase of 45 desks Kshs.(225,000)	2016/2017	775,000.00	775,000.00	Completed	100%
15	Sasame Primary School	Construction of 2 door pit latrine (Kshs.500,000) to completion and purchase of 40 desks Kshs.(200,000)	2016/2017	700,000.00	700,000.00	Completed	100%
16	Prigan Primary School	Construction of 2 door pit latrine (Kshs500,000) to completion and purchase of 30 desks Kshs.(150,000)	2016/2017	650,000.00	650,000.00	Completed	100%
17	Kangaki primary school	Construction of 2 door pit latrine (Kshs500,000) to completion and purchase of 40 desks Kshs.(200,000)	2016/2017	700,000.00	700,000.00	Completed	100%
18	St.Bakhita Primary School	Construction of 2 door pit latrine (Kshs.500,000) to completion and purchase of 40 desks Kshs.(200,000)	2016/2017	700,000.00	700,000.00	Completed	100%
19	Kalem primary school	Construction of 2 door pit latrine (Kshs.500,000) to completion and purchase of 45 desks Kshs.(225,000)	2016/2017	650,000.00	650,000.00	Completed	100%
20	Jirman Primary School	Construction of 2 door pit latrine (Kshs.500,000) .	2016/2017	500,000.00	500,000.00	Completed	100%
Sub Total				71,445,689.65	71,445,689.65		

21	Natoo Primary School	Construction of four class rooms and pit latrine	2016/2017	4,000,000.00	4,000,000.00	ongoing	70%
Sub Total				4,000,000.00	4,000,000.00		
Grand Total				75,445,689.65	75,445,689.65		

Failure to complete four classes at Natoo primary school is an indication that state holders for the school did not receive the desired services.

Project Verification

During the year under review, six (6) projects with a budget of Kshs.25,600,000 were verified during the audit in May 2018, one (1) project with a budget of Kshs4,000,000 was incomplete and five (5) projects with a budget of Kshs.21,600,000 were all found to be complete and in use as shown below.

No	Project name	Activity	Budget	Disbursement	Observations
1	Narengewoi Primary School	Construction Dormitory	2,400,000	2,400,000	Complete and in Use
2	National Primary School	Construction of 4 class rooms	4,000,000	4,000,000	Complete and in Use
3	CDF Office	Purchase of Motor Vehicle	8,000,000	8,000,000	The Vehicle is in good working condition. GKB 536R
4	Lokitaung Girls Secondary School	Purchase of School Bus	6,500,000	6,500,000	The Vehicle is in good working condition. KCH 844R
5	Natoo Primary School	Construction of 4 class rooms and pit latrine	4,000,000	4,000,000	70% Complete. Roofing done and windows fitted done though plaster not yet done
6	Kangaki primary school	Construction of Pit latrine	700,000	700,000	Complete and in Use
Total			25,600,000	25,600,000	

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 unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

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

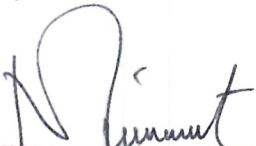
13 August 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –TURKANA
NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

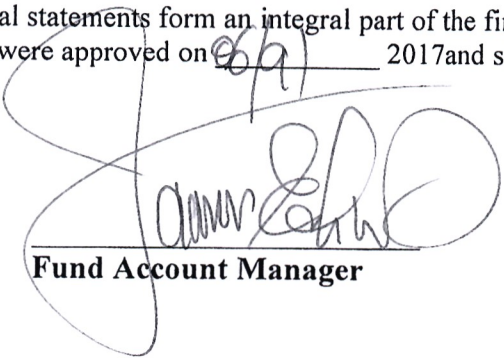
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	85,400,516	207,428,564
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		85,400,516	207,428,564
PAYMENTS			
Compensation of employees	4	3,993,799	3,674,443
Use of goods and services	5	6,693,234	7,534,999
Transfers to Other Government Units	6	82,429,863	98,985,686
Other grants and transfers	7	54,641,518	38,736,983
Acquisition of Assets	8	8,000,000	4,000,000
Other Payments	9	-	2,000,000
TOTAL PAYMENTS		155,758,414	154,932,111
SURPLUS/DEFICIT		(70,357,898)	52,496,453

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana North NG-CDF financial statements were approved on 26/9/2017 2017 and signed by:



Chairman – NG-CDFC



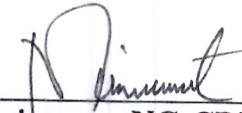
Fund Account Manager

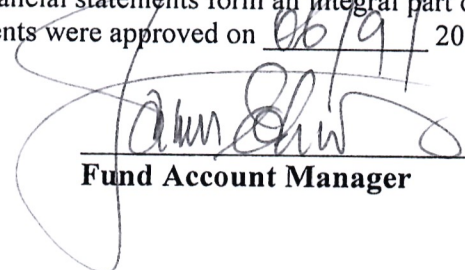
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –TURKANA
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V. STATEMENT OF ASSETS

	Note	2016- 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,048,727	72,028,901
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11		1,328,224
TOTAL FINANCIAL ASSETS		3,048,727	73,357,125
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	73,357,125	20,860,673
Surplus/Deficit for the year		(70,357,898)	52,496,453
Prior year adjustments	14	49,500	-
NET LIABILITIES		3,048,727	73,357,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana North NG-CDF financial statements were approved on 06/9/17 2017 and signed by:


Chairman – NG-CDFC


Fund Account Manager

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

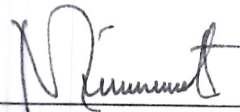
Reports and Financial Statements

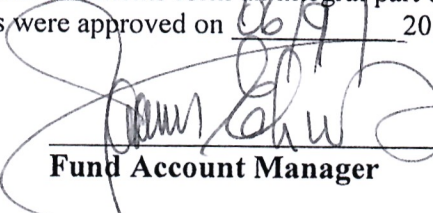
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	85,400,516	207,428,564
Other Receipts	3	-	
		85,400,516	207,428,564
Payments for operating expenses			
Compensation of Employees	4	3,993,799	3,674,443
Use of goods and services	5	6,693,234	7,534,999
Transfers to Other Government Units	6	82,429,863	98,985,686
Other grants and transfers	7	54,641,518	38,736,983
Other Payments	9	-	2,000,000
		147,758,414	150,932,111
Adjusted for:			
Adjustments during the year	14	49,500	-
Net cash flow from operating activities		(62,308,398)	56,496,453
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	8,000,000	4,000,000
Net cash flows from Investing Activities		(8,000,000)	(4,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(70,308,398)	52,496,453
Cash and cash equivalent at BEGINNING of the year	13	73,357,125	20,860,673
Cash and cash equivalent at END of the year		3,048,727	73,357,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana North NG-CDF financial statements were approved on 06/9/2017 and signed by:


Chairman NG-CDFC


Fund Account Manager

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

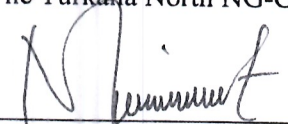
Reports and Financial Statements

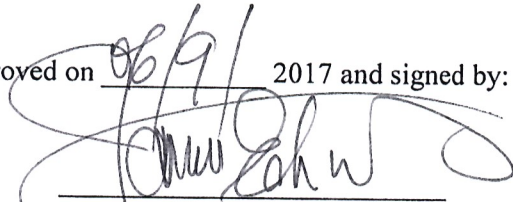
For the year ended June 30, 2017

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisati on
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	76,861,088	158,757,640	158,757,641	(1)	100.0%
Proceeds from Sale of Assets	-			-	-	
Other Receipts(balance b/d)	-			-	-	
	81,896,552	76,861,088	158,757,640	158,757,641	(1)	100.0%
PAYMENTS						
Compensation of Employees	3,225,000	862,395	4,087,395	3,993,799	93,596	97.7%
Use of goods and services	4,645,690	2,547,545	7,193,235	6,693,234	500,001	93.0%
Transfers to Other Government Units	42,525,000	42,103,963	84,628,963	82,429,863	2,199,100	97.4%
Other grants and transfers	31,500,862	23,347,185	54,848,047	54,641,518	206,529	99.6%
Acquisition of Assets	-	8,000,000	8,000,000	8,000,000	-	100.0%
Other Payments	-	-	-	-	-	
TOTALS	81,896,552	76,861,088	158,757,640	155,758,414	2,999,226	98.1%

The Turkana North NG-CDF financial statements were approved on 06/9/2017 and signed by:


MICHAEL EGELAN
Chairman NG-CDFC


JAMES E. ECHWA
Fund Account Manager

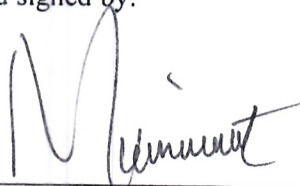
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURKANA
NORTH CONSTITUENCY**

Reports and Financial Statements

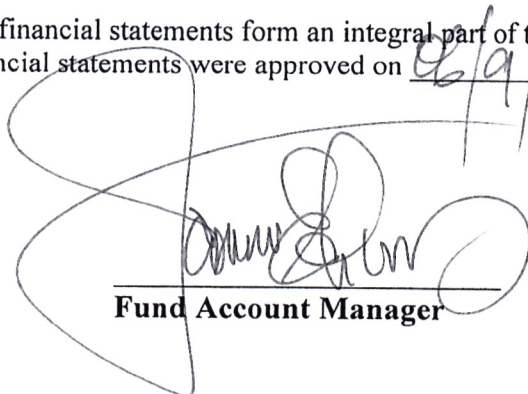
For the year ended June 30, 2017

TRIAL BALANCE AS AT 30TH JUNE 2017			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	3,048,727	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	3,993,799	
	Use of goods and services	6,693,234	
	Transfers to Other Government Units	82,429,863	
	Other grants and transfers	54,641,518	
	Acquisition of Assets	8,000,000	
	Other Payments	-	
Receipts			
	Transfers from the Board		85,400,516
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		49,500
	Fund Balance b/f		73,357,125
	TOTAL	158,807,141	158,807,141

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana North NG-CDF financial statements were approved on 26/9/17 2017 and signed by:



Chairman NG-CDFC



Fund Account Manager

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

Reports and Financial Statements

For the year ended June 30, 2017

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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.

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

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For the year ended June 30, 2017

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 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 NG-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, 2017.

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

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal Allocation	A790850		58,222,888.00
	A724017		12,511,487.50
	A724169		10,000,000.00
	A820505		20,000,000.00
	A820658		20,000,000.00
	A825502		15,000,000.00
	A825817		71,694,188.00
	A839522	4,094,827.60	
	A855105	36,853,449.00	
	A855656	40,948,275.10	
	A855686	3,503,964.00	
		-	
Conditional grants		-	
	AIE NO...		-
Receipt from other Constituency	AIE NO...		-
TOTAL		85,400,515.70	207,428,564

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of office and general equipment		-
Total		

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

3 OTHER RECEIPTS		
Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Interest Received	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	-	-

4 COMPENSATION OF EMPLOYEES		
Description	2014 - 2015	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	3,958,599.10	3,457,643
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	180,000
Employer contribution to NSSF	35,200.00	36,800
gratuity	-	-
Total	3,993,799.10	3,674,443

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

Reports and Financial Statements

For the year ended June 30, 2017

5 USE OF GOODS AND SERVICES		
Description	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services	-	-
Office rent	-	-
Communication, supplies and services	78,908.00	178,580
Domestic travel and subsistence	339,000.00	243,200
Printing, advertising and information supplies & services	148,425.00	25,535
Rentals of produced assets	-	212,000
Training expenses	1,745,248.00	-
Hospitality supplies and services	60,000.00	234,320
Other committee expenses	-	-
Committee allowance	2,000,000.00	4,465,627
Insurance costs	551,840.00	-
Specialised materials and services	-	-
Office and general supplies and services	292,244.00	119,378
Fuel ,oil & lubricants	774,740.00	1,131,322
Other operating expenses	150,000.00	
Routine maintenance – vehicles and other transport equipment	552,829.00	432,437
Routine maintenance – other assets	-	492,600
Total	6,693,234.00	7,534,999

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURKANA
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Reports and Financial Statements
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6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2016-2017	2015-2016
	Kshs	Kshs
Transfers to primary schools	35,229,863.00	73,785,686
Transfers to secondary schools	37,200,000.00	25,200,000
Transfers to Tertiary institutions	10,000,000.00	-
Transfers to Health institutions		-
TOTAL	82,429,863.00	98,985,686

7 OTHER GRANTS AND OTHER PAYMENTS		
Description	2016-2017	2015-2016
	Kshs	Kshs
Bursary -Secondary	10,697,000.00	9,905,000
Bursary -Tertiary	29,245,300.00	
Bursary-Special schools	-	
Mocks & CAT	4,579,172.00	
water	-	2,500,000
Agriculture (food security)	-	
Electricity projects	-	
Security	-	2,500,000
Roads	-	16,000,000
Sports	1,541,894.00	1,817,157
Other capital grants and transfer	2,037,931.00	4,228,175
Emergency Projects (specify)	6,540,221.00	1,786,651
Total	54,641,518.00	38,736,983

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURKANA
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8 ACQUISITION OF ASSETS		
Non Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		4,000,000
Purchase of Vehicles	8,000,000.00	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	8,000,000.00	4,000,000

9 Other Payments		
Registrar of Person's Office	-	2,000,000
specify	-	-
TOTAL	-	2,000,000

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency		2016-2017	2015-2016
		Kshs (30/6/2017)	Kshs (30/6/2016)
KCB, Lodwar Branch	<i>A/c No. 1107296994</i>	3,048,726.55	72,028,901
Total		3,048,726.55	72,028,901
10B: CASH IN HAND)			
		2016-2017	2015-2016
		Kshs (30/6/2017)	Kshs (30/6/2016)
Location 1		-	-
Location 2		-	-
Other receipts (specify)		-	-
Total		-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURKANA
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11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-

12 Retention				
<i>Supplier/Contractor</i>				

13 BALANCES BROUGHT FORWARD			
		2016-2017	2015-2016
		Kshs (1/7/2016)	Kshs (1/7/2015)
Bank accounts			
Cash in hand		-	-
Imprest		-	
Total		73,357,124.95	20,860,673

14			
PRIOR YEAR ADJUSTMENTS			
		2016-2017	2015-2016
		Kshs	Kshs
Bank accounts			
Cash in hand		49,500.00	-
Imprest		-	-
		-	-
Total		49,500.00	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURKANA
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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015- 2016 Kshs
Construction of buildings	500,000	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	500,000	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>Employees not in the above categories</i>)	578,727	-
	578,727	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	2,000,000	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	54,849.50	-
	54,849.50	-

15.5: Amount due from the board

	Kshs	Kshs
Amount due from the board	-	3,503,964
	-	3,503,964

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

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

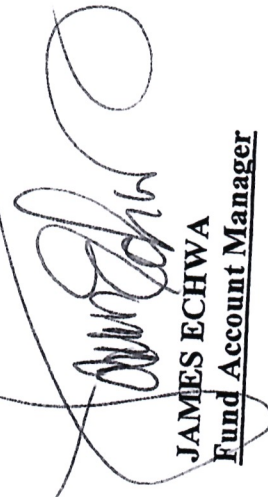
ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Natoo Primary School	KCB	1130482588	5,484.00	
Kibish Primary school	KCB	1146778627	19,192.50	
Narengewoi Primary School	KCB	1197591818	1,970.00	
Pelekech Primary School	KCB	1111183088	-	
Kariworeng Primary School	KCB	1151304697	3,034.00	
Milima Tatu Secondary School	KCB	1169665128	16,230.00	
Sasame Primary School	KCB	1150171014	3,565.00	
Prigan Primary School	KCB	1139425978	5,374.00	
Total			54,849.50	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/2016
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	18,407,180.00	10,407,180.00
ICT Equipment, Software and Other ICT Assets	347,500.00	347,500.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	18,754,680.00	10,754,680

Prepared by:


JAMES ECHWA
Fund Account Manager