

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

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REPORT

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THE-TABLE:

Deputy Majority  
Whip  
Anastacia Thumbi

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – TURKANA SOUTH  
CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2023





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**TURKANA SOUTH CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**ANNUAL REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

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**TURKANA SOUTH CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**I. Acronyms and Abbreviations**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year



## **II. Key Constituency Information and Management**

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

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### **Vision**

Equitable Socio-economic development countrywide

#### **Mission**

To provide leadership and policy direction for effective and efficient management of the Fund

#### **Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

#### **Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

The Turkana South Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)



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**National Government Constituencies Development Fund (NGCDF)**

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**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Kwena Stephen
2.	Sub-County Accountant	Joshua M. Meeme
3.	Chairman NGCDFC	Michael Loreng'
4.	Member NGCDFC	Jemoster Silale

**(d) Fiduciary Oversight Arrangements**

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

**(e) TURKANA SOUTH CONSTITUENCY NGCDF Headquarters**

P.O. Box 267-30500  
Next to DCC OFFICE  
Lokichar  
KENYA

**(f) TURKANA SOUTH CONSTITUENCY NGCDF Contacts**

Telephone: (254) 0741185766  
E-mail: [ngcdfturkanasouth@ngcdf.go.ke](mailto:ngcdfturkanasouth@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) TURKANA SOUTH CONSTITUENCY NGCDF Bankers**

Kenya Commercial Bank  
Lodwar Branch  
P.o Box 135-30500  
LODWAR

**(h) Independent Auditors**

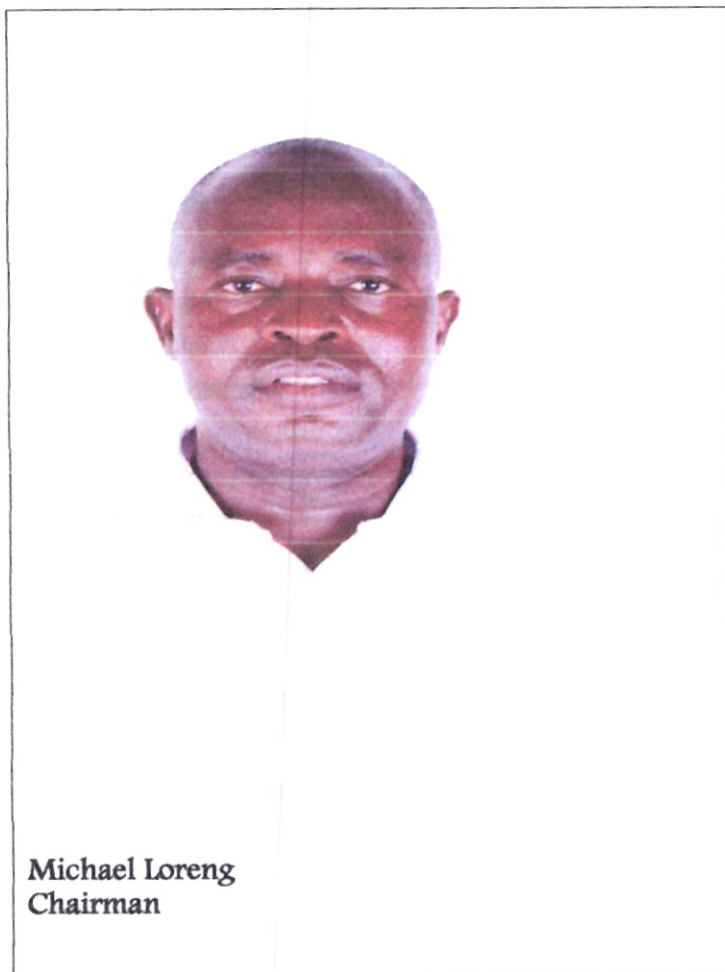
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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



**III. NG-CDFC Chairman's Report**



Turkana South national government constituency development funds as mandated by NG-cdf act, prioritized on projects for funding during the financial year 2022/2023. The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval.

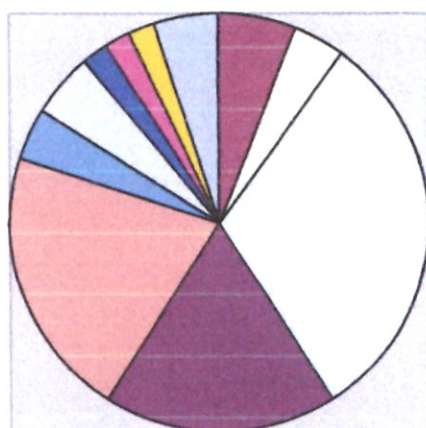
The following is the summary breakdown of proposed projects for funding during the financial year 2022/2023.

S/NO	PROPOSED NAME	AMOUNT ALLOCATED	%ALLOCATION
1.	Office administration	8,705,256.00	6
2.	Monitoring and evaluation	5,803,504.00	4
3.	Bursary	45,000,000.00	31
4.	Primary projects	26,240,901.00	18
5.	Secondary school projects	30,200,000.00	21

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6.	Security projects	6,500,000.00	4
7.	Emergency reserve	7,636,190.00	5
8.	Sports activities	2,901,752.00	2
9.	Environmental projects	2,400,000.00	2
10.	Tertiary projects	7,500,000.00	5
11.	Others- strategic plan	2,200,000	2
	<b>TOTAL</b>	<b>145,087,603.00</b>	<b>100</b>

**Percentage of sector allocation**



■ ADMIN
■ OFFICE ADMINISTRATION
□ MONITORING&EVALUATION
□ BURSARY
■ PRIMARY PROJECTS
■ SECONDARY PROJECTS
■ SECURITY PROJECTS
□ EMERGENCY
■ SPORTS
■ ENVIRONMENTAL PROJECTS
■ STRATEGIC PLAN
■ TERTIARY PROJECTS

During the financial year the committee received amount of Kshs.98, 000,000 from the board .The committee further managed to disburse funds and the expenditure as follows:

ITEM	AMOUNT SPENT
Compensation of employees	4,397,427.00
Use of goods and services	12,543,772.00
Transfers to Other Government Units	3,600,000.00
Other grants and transfers	51,617,137.00
Acquisition of Assets	120,000.00
<b>TOTAL PAYMENTS</b>	<b>72,278,336</b>

During the financial year there were several emergencies that occurred but the committee through its discretion managed to solve.

**Achievements during the financial year**

1. Ngcdfc Turkana South managed to curb drought through distribution of food and non-food items.



**Challenges during the financial year**

**Drought:**

Lack of food and water in most of the settlements established through ngcdf funds thus affecting the learning programs in schools within these settlements.

**Late release of funds:**

The committee experienced difficulties in project implementation due to late release of funds to the constituencies

**Recommendations**

- NG-CDFC to liase with NG-CDF board in order to find out whether the committee can establish boreholes in schools in order to provide water that will reduce the migration of communities leaving in those areas and also supply enough food stuffs.
- The board should try to release funds in time for ease of implementation.

During 2022/2023 financial year, projects were not implemented due to late release of funds from the board.





**PLWD Toilet at St Stephen Nakurichanait primary school**

.....*Michael Loreng*.....

**Michael Loreng'**

**CHAIRMAN NGCDF COMMITTEE**



**V. Statement of Performance against Predetermined Objectives for FY2022/2023**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of **Turkana South Constituency 2017-2022/23** plan are to: **(The new Strategic plan is being procured)**

- a) To improve access, affordability and availability of quality education.
- b) To harness talent and empower youths.
- c) To cater for any unforeseen occurrences in the constituency.
- d) To promote environmental sustainability in the constituency.
- e) To enhance security in the constituency.
- f) To improve tracking of implementation of NG-CDF programmes
- g) To promote performance management and smooth running of the NG-CDF office

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To improve access, affordability and availability of quality education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 22/23 - we intent to construct 8 more classrooms in various schools/institutions - provision of desks and bursary
Security	To enhance security in the constituency	Reduced number of insecurity cases in the constituency	Number of usable physical infrastructures built in NG-CDF offices, ACC offices and chiefs’ offices	-we intent to construct 3 chiefs offices and improve the RDU facilities
Environment	To promote environmental	Increase in the number of trees and	Conservation of soil by trees and usable pit	We constructed additional number of



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	sustainability	proper collection of garbage and disposal of sewerage waste	latrines	pit latrines and planted trees
Sports	To empower the youth and harness their talent	Increase in the number of youth groups and active sporting initiatives	Increase in development projects among the youth and increase in the number of forums held. Ease of access on devolved funds	We create awareness among the youth on the establishment of youth groups and allow ease of access to devolved funds
Emergency support	To cater for unforeseen occurrences in the constituency	Catering for any unforeseen occurrences in the constituency	Prompt response in case of any occurrences	We set aside funds for any emergencies
Tracking of results	To improve tracking of implementation of CDF programmes	Quality work is achieved	Efficiency in work performance and within the specified period	We organise capacity building programmes for NGCDFC'S and PMC's -we organise regular projects monitoring field visits
Institutional strengthening	To promote performance management and smooth running of CDF office	Well planned and organised work is achieved	Increase in the number of usable physical tools and equipments Employee satisfaction and availability of reports	We purchase working tools and equipments to make work easy and of quality We strategically plan for the future

**V. Statement of Governance**

**4.1 Appointment of NGCDF Members**

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).
  - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
  - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
  - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
  - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
  - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
  - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
  - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
  - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
  - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
  - j. Applications are received at the NG-CDF office and recorded in the application register.
  - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
  - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
  - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
  - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazzement
- iii. Upon gazzement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

**4.2 NG-CDFC Handing Over Processes**

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.



**4.3 Removal of members is as in the act 2015 section 13 ,a,b,c,d,e f and g**

‘ A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

**4.4 Roles and function of the committee**

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

**4.5 Induction and Training**

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

**4.6 Meetings**



The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman .

#### **4.7 Ethics and Conduct**

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, The conduct of members is also the act as some of the reasons for removing a member from the committee

#### **4.8 Risk Management**

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

## **VI. Environmental and Sustainability Reporting**

Turkana South NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

### **1. Sustainability strategy and profile -**

To ensure sustainability of Turkana South NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Turkana South NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with



intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Turkana South Constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Turkana South Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.



#### **4. Market place practices-**

Turkana South NGCDF Constituency is committed to fair and ethical market practises. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

#### **5. Community Engagements-**

Turkana South NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

##### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Turkana South NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



**Kwena Stephen**

**Fund Account Manager.**



## **VII. Statement of 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 Entity shall prepare financial statements in respect of that entity. 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 NGCDF-Turkana South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 entity; (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 entity; (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 NGCDF-Turkana South Constituency accepts responsibility for the entity'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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Turkana South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Turkana South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 *constituency's* financial statements have been



**TURKANA SOUTH CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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- Turkana South Constituency financial statements were approved and signed by the Accounting Officer on 7/9/ 2023.



**Michael Loreng'**  
Chairman – NGCDF Committee



**Kwena Stephen**  
Fund Account Manager



# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA SOUTH FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

I draw your attention to the contents of my report, which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Turkana South Constituency set out on pages

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*Report of the Auditor-General on National Government Constituencies Development Fund-Turkana South Constituency for the year ended 30 June, 2023*



1 to 39, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Turkana South Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012 .

### **Basis for Qualified Opinion**

#### **1. Unsupported Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects use of goods and services amount of Kshs. 8,007,222 which includes an amount of Kshs.1,405,000 in respect to fuel, oil and lubricants. However, the expenditure was not supported with motor vehicle work tickets, detail orders and supplier statements. Further, included in the amount of Kshs.8,007,222 is Kshs.2,375,890 in respect of other operating expenses. Review of expenditure records revealed that expenditure totalling Kshs.1,416,310 was incurred as imprest advances. However, surrender payment vouchers and related documents were not provided for audit.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.8,007,222 could not be confirmed.

#### **2. Unsupported Committee Expenses**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects committee expenses amounting to Kshs.4,536,550 which includes amounts of Kshs.2,895,300 and Kshs.1,641,250 in respect of other committee expenses and sitting allowance respectively. Review of documents provided in support of the expenditure revealed other committee expenses and sitting allowance payments of Kshs.2,352,500 and Kshs.1,259,250 respectively which were not supported with monitoring and evaluation report, approved work plan, procurement plan, approved budget and work tickets.

In the circumstances, the completeness and accuracy of committee expenses amount of Kshs.4,536,550 could not be confirmed.



### **3. Other Grants and Transfers**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers of Kshs.51,617,137. However, the following anomalies were noted;

#### **3.1 Variances between Financial Statements Amounts and Ledgers**

Included in the amount of Kshs.51,617,137 are bursaries of Kshs.24,998,614 and Kshs.19,978,523 disbursed to secondary schools and tertiary institutions respectively, totalling Kshs.44,977,137. However, the ledgers in support of the amounts reflect Kshs.23,677,841, and Kshs.17,963,791 in respect of bursary issued to secondary schools and tertiary institutions respectively. The resultant variances of Kshs.1,320,773 and Kshs.2,014,732 for bursary disbursed to secondary schools and tertiary institutions, respectively were not explained or reconciled.

#### **3.2 Unsupported Bursary Disbursements**

Included in the other grants and transfers amount of Kshs.51,617,137 is an amount of Kshs.44,977,137 in respect of bursaries disbursed to secondary schools and tertiary institutions. However, the expenditure was not supported with minutes of the bursary committee, acknowledgement letters and receipts from the beneficiary institutions. In addition, there was no evidence to show that the bursary sub-committee formed included two co-opted members, one who must be an Education Officer or an Officer seconded from Ministry of Education as required by the Constituency Development Fund Board Circular referenced VOL1/111 dated 13 September 2010. Further, the established criteria of identifying the beneficiaries was not documented and provided for audit.

In the circumstances, the accuracy and completeness of the bursary disbursements of Kshs.44,977,137 could not be confirmed.

### **4. Inaccurate Cash and Cash Equivalents Balance**

The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflects cash and cash equivalents balance of Kshs.33,347,386. However the cashbook and bank reconciliation statement reflect a balance of Kshs.33,477,951 and Kshs.33,750,827 respectively for the same balance. The discrepancy in the three set of records was not explained or reconciled. In addition, review of the bank reconciliation statements revealed stale cheques amounting to Kshs.67,000 which had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.33,347,386 could not be confirmed.

### **5. Inaccuracy of Fixed Assets Balance**

Annex 4 to the financial statements reflects summary of fixed assets register total assets balance of Kshs.36,788,945 which includes land with Nil balance. However, no



explanation was given for the failure to determine the size and value of land on which the constituency office is located and disclose in the financial statements. Further, ownership documents for the land were not provided for audit.

In the circumstances, the accuracy, completeness, valuation and ownership of the total assets balance of Kshs.36,788,945 could not be confirmed.

## **6. Unsupported Project Management Committee Bank Balances**

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.3,759,709, held in seventy-one (71) projects bank accounts. However, the cash books, bank reconciliation statements, certificates of bank balances and bank statements for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.3,759,709 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund –Turkana South Management in accordance with ISSAI 130 on the 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.164,802,204 and Kshs.105,625,722 respectively resulting to an under-funding of Kshs.59,176,482 or 36% of the budget. However, the Fund spent an amount of Kshs.72,278,336 against actual receipts of Kshs.105,625,722 resulting to an under-utilization of Kshs.33,347,386 or 32% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **Unresolved Prior Year Matters**

The audit report for the previous year highlighted several issues on the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management's report on the progress made in resolving the issues, indicated that issues relating to the financial statements had not been resolved as at 30 June, 2023. However, Management has not provided explanation for the delay in resolving the issues and failure to implement recommendations.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources Section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Late Remittance of Statutory Deductions**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.4,397,427 which includes employer contributions to Compulsory National Social Security Schemes amount of Kshs.241,920. Review of payment vouchers, bank statements and cash book provided for audit revealed late payment of Statutory dues totaling Kshs.144,661. This was contrary to regulation 18(4) of the National Government Constituencies Development Fund Regulations, 2016 which requires that the officer of the Board seconded to the Constituency to ensure that all employees are paid on time, and all statutory deductions are promptly remitted to the relevant authorities.

In the circumstances, Management was in breach of the law.

#### **2. Incomplete Projects**

The statement of receipts and payments reflects transfers to other Government units amounting to Kshs.3,600,000 as disclosed in Note 7 to the financial statements. Included in the amount is Kshs.3,000,000 disbursed to three schools namely; Kainuk Mixed Secondary School, AGC Lokichar Boys Secondary School and Kalapata Girls Secondary School equally for equipping of dormitories. However, physical inspection carried out in the month of March 2024 revealed that the beds delivered were incomplete without climbing ladder to access the upper deck and the upper deck did not have protective barrier to prevent the students from falling.



In the circumstances, value for money was not obtained from the expenditure of Kshs.3,000,000 spent on the incomplete projects.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the Management and those Charged with Governance**

The 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 maintaining effective internal controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements



comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.



As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, SBS  
AUDITOR-GENERAL

**Nairobi**

**28 June, 2024**

**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	98,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	52,000.00
<b>Total Receipts</b>		<b>98,000,000</b>	<b>170,140,879</b>
<b>Payments</b>			
Compensation Of Employees	4	4,397,427	3,530,840
Committee expenses	5	4,536,550	0.00
Use Of Goods and Services	6	8,007,222	10,685,502
Transfers To Other Government Units	7	3,600,000	101,420,000
Other Grants and Transfers	8	51,617,137	87,130,303
Acquisition Of Assets	9	120,000	2,200,000
Other Payments	10	-	-
<b>Total Payments</b>		<b>72,278,336</b>	<b>204,966,645</b>
<b>Surplus/(Deficit)</b>		<b>25,721,664</b>	<b>(34,825,766)</b>


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

The Constituency financial statements were approved by the NGCDFC on 7/6/23 2023 and signed by:

  
 Fund Account Manager

Kwena Stephen

  
 National Sub-County  
 Accountant  
 Joshua M. Meeme  
 ICPAK M/No:7739

  
 Chairman NG-CDF Committee  
 Michael Loreng'



**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**X. Statement of Assets and Liabilities as At 30th June, 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	11A	33,347,386	7,625,722
Cash Balances (Cash at Hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>33,347,386</b>	<b>7,625,722</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets</b>		<b>33,347,386</b>	<b>7,625,722</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>-</b>	<b>-</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	7,625,722	42,451,488
Prior Year Adjustments	16		-
Surplus/Deficitfor The Year		25,721,664	(34,825,766)
<b>Net Financial Position</b>		<b>33,347,386</b>	<b>7,625,722</b>

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

The Constituency financial statements were approved by NG CDFC on 7/9/ 2023 and signed by:

  
 Fund Account Manager

Kwena Stephen

  
 National Sub-County  
 Accountant  
 Joshua M.Meeme  
 ICPAK M/No:7739

  
 Chairman NG-CDF Committee

Michael Loreng'

**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XI. Statement of Cash Flows for the Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	98,000,000	170,088,879
Other Receipts	3	-	52,000
<b>Total Receipts</b>		<b>98,000,000</b>	<b>170,140,879</b>
<b>Payments</b>			
Compensation Of Employees	4	4,397,427	3,530,840
Committee Expenses	5	4,536,550	-
Use Of Goods and Services	6	8,007,222	10,685,502
Transfers To Other Government Units	7	3,600,000	101,420,000
Other Grants and Transfers	8	51,617,137	87,130,303
Other Payments	10	-	-
<b>Total Payments</b>		<b>72,158,336</b>	<b>202,766,645</b>
<b>Total Receipts Less Total Payments</b>		<b>25,841,664</b>	<b>(32,625,776)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>25,841,664</b>	<b>(32,625,776)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(120,000)	(2,200,000)
<b>Net Cash Flows from Investing Activities</b>		<b>(120,000)</b>	<b>(2,200,000)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>25,721,664</b>	<b>(34,825,766)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	11	<b>7,625,722</b>	<b>42,451,488</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	11	<b>33,347,386</b>	<b>7,625,722</b>



**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

The Constituency financial statements were approved by NG CDFC on 08<sup>th</sup> September, 2023

2023 and signed by:

  
\_\_\_\_\_

Fund Account Manager

Kwena Stephen

  
\_\_\_\_\_

National Sub-County  
Accountant

Joshua M.Meeme  
ICPAK M/No:7739

  
\_\_\_\_\_

Chairman NG-CDF  
Committee

Michael Loreng'

**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	145,087,603	7,625,722	12,088,879	164,802,204	105,625,722	59,176,482	64.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>145,087,603</b>	<b>7,625,722</b>	<b>12,088,879</b>	<b>164,802,204</b>	<b>105,625,722</b>	<b>59,176,482</b>	<b>64.1%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,222,220	2,124,683	-	6,346,903	4,397,427	1,949,476	69.3%
Use of goods and services	10,286,540	294,630	-	10,581,170	12,543,772	(1,962,602)	118.5%
Transfers to Other Government Units	63,940,901	1,263,454	6,588,879	71,793,234	3,600,000	68,193,234	5.0%
Other grants and transfers	64,437,942	3,770,955	5,500,000	73,708,897	51,617,137	22,091,760	70.0%
Acquisition of Assets	-	120,000	-	120,000	120,000	-	100.0%
Other Payments	2,200,000	-	-	2,200,000	-	2,200,000	0.0%
AIA	-	52,000	-	52,000	-	52,000	
<b>TOTAL</b>	<b>145,087,603</b>	<b>7,625,722</b>	<b>12,088,879</b>	<b>164,802,204</b>	<b>72,278,336</b>	<b>92,523,868</b>	<b>43.9%</b>

There is an underutilization on most of votes due to delayed funding from the board hence most of the programs were delayed




**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

- On Goods services the expenditure is 18% above due to inter borrowing from other votes leading to an over expenditure

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	92,523,868
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	(59,176,482)
	33,347,386
Increase/(decrease)Accounts payable	-
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>33,347,386</b>

The Constituency financial statements were approved by NG CDFC on 7/9/2023 2023 and signed by:

  
 Fund Account Manager

Kwena Stephen

  
 National Sub-County Accountant

Joshua M.Meeme  
 ICPAK M/No:7739

  
 Chairman NG-CDF Committee

Michael Loreng'

**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30-06-23	
	Kshs		Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,222,220	2,124,683.00	-	6,346,903	4,397,427	1,949,476
1.2 Committee allowances	1,737,406	-	-	1,737,406	1,641,250	96,156
1.3 Use of goods and services	2,745,630	105,158.00	-	2,850,788	2,587,300	263,488
1.4 capacity building	-	-	-	-	-	-
<b>Total</b>	<b>8,705,256</b>	<b>2,229,841</b>	<b>-</b>	<b>10,935,097</b>	<b>8,625,977</b>	<b>2,309,120</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	650,000	100,000.00	-	750,000	725,550	24,450
2.2 Committee allowances	3,586,000	24,465.00	-	3,610,465	3,286,700	323,765
2.3 Use of goods and services	1,567,504	65,007.00	-	1,632,511	4,302,972	(2,670,461)
<b>Total</b>	<b>5,803,504</b>	<b>189,472</b>	<b>-</b>	<b>5,992,976</b>	<b>8,315,222</b>	<b>(2,322,246)</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,636,190	7.00	-	7,636,197	4,500,000	3,136,197
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-



**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30-06-23	
	Kshs		Kshs	Kshs	Kshs	Kshs
<b>Total</b>	7,636,190	7	-	7,636,197	4,500,000	3,136,197
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	25,000,000	1,180.00	-	25,001,180	24,998,614	2,566
4.2 Tertiary Institutions	20,000,000	-	-	20,000,000	19,978,523	21,477
4.3 Social Security	-	-	3,000,000	3,000,000	-	3,000,000
4.4 Special Needs	-	-	-	-	-	-
<b>Total</b>	45,000,000	1,180	3,000,000	48,001,180	44,977,137	3,024,043
<b>5.0 Sports</b>						
5.1 sports	2,901,752	3,769,768.00	-	6,671,520	2,140,000	4,531,520
<b>Total</b>	2,901,752	3,769,768	-	6,671,520	2,140,000	4,531,520
<b>6.0 Environment</b>						
6.1 chebilet primary school	600,000	-	-	600,000	-	600,000
6.2 kaaripuni primary school	600,000	-	-	600,000	-	600,000
6.3 nadome primary school	600,000	-	-	600,000	-	600,000
6.4 nakurchanait primary school	600,000	-	-	600,000	600,000	-
6.5 keekunyuk primary school	-	-	500,000	500,000	-	500,000
<b>Total</b>	2,400,000	-	500,000	2,900,000	600,000	2,300,000
<b>7.0 Primary Schools Projects</b>						



**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30-06-23	
	Kshs		Kshs	Kshs	Kshs	Kshs
7.1 kakoel primary school	3,400,000	-	-	3,400,000	-	3,400,000
7.2 kalodicha primary school	540,901	-	-	540,901	-	540,901
7.3 khalodicha primary school	3,400,000	-	-	3,400,000	-	3,400,000
7.4 namantalem primary school	1,700,000	-	-	1,700,000	-	1,700,000
7.5 napusimoru primary school	1,500,000	-	-	1,500,000	-	1,500,000
7.6 philadelphia primary school	3,400,000	-	-	3,400,000	-	3,400,000
7.7 RCEA nakwamoru primary school	3,400,000	-	-	3,400,000	-	3,400,000
7.8 RCEA nawoitorong primary school	3,400,000	-	-	3,400,000	-	3,400,000
7.9 st. teresa kimabur primary school	3,000,000	-	-	3,000,000	-	3,000,000
7.10 nakaalei primary school	2,500,000	-	-	2,500,000	-	2,500,000
7.11 lomeleku primary school	-	10,460.00	-	10,460	-	10,460
7.12 kawanapar primary school	-	150,000.00	1,000,000	1,150,000	-	1,150,000
7.13 kalochar primary school	-	(20,000.00)	-	(20,000)	-	(20,000)
<b>Total</b>	<b>26,240,901</b>	<b>140,460</b>	<b>1,000,000</b>	<b>27,381,361</b>	<b>-</b>	<b>27,381,361</b>
<b>8.0 Secondary Schools Projects</b>						-
8.0 AGC Lokichar boys secondary school	4,000,000	-	-	4,000,000	-	4,000,000
8.1 kainuk mixed secondary school	500,000	-	-	500,000	500,000	-
8.2 kainuk mixed	500,000	-	-	500,000	500,000	-



**TURKANA SOUTH CONSTITUENCY**  
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Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30-06-23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
secondary school							
8.3 kakalel boys secondary school	2,500,000	-	-	2,500,000	-	2,500,000	
8.4 kalapata girls secondary school	500,000	-	-	500,000	-	500,000	
8.5 kalapata girls secondary school	6,400,000	-	-	6,400,000	1,000,000	5,400,000	
8.6 kalemnorok mixed day secondary school	3,400,000	-	-	3,400,000	-	3,400,000	
8.7 katilu girls secondary school	8,000,000	-	-	8,000,000	-	8,000,000	
8.8 RCEA korinyang mixed sec sch	3,400,000	-	-	3,400,000	-	3,400,000	
8.9 AGC lokichar boys sec sch	1,000,000	-	-	1,000,000	1,000,000	-	
8.10 kakalel secondary school	-	-	3,000,000	3,000,000	-	3,000,000	
<b>Total</b>	<b>30,200,000</b>	<b>-</b>	<b>3,000,000</b>	<b>33,200,000</b>	<b>3,000,000</b>	<b>30,200,000</b>	
<b>9.0 Tertiary institutions Projects</b>				-		-	
9.1 ARO teachers training college	1,500,000	-	-	1,500,000	-	1,500,000	
9.2 ARO teachers training college	6,000,000	1,122,994.00	2,588,879	9,711,873	-	9,711,873	
<b>Total</b>	<b>7,500,000</b>	<b>1,122,994.00</b>	<b>2,588,879</b>	<b>11,211,873</b>	<b>-</b>	<b>11,211,873</b>	
<b>10.0 Security Projects</b>				-		-	
10.1 kakong assistant chiefs office	2,500,000	-	-	2,500,000	-	2,500,000	
10.2 katilu chiefs office	2,500,000	-	-	2,500,000	-	2,500,000	
10.3 lochwa chiefs office	1,500,000	-	-	1,500,000	-	1,500,000	



**TURKANA SOUTH CONSTITUENCY**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	2022/2023	30-06-23	
	Kshs			Kshs	Kshs	Kshs	Kshs
10.4 nariamamao RDU	-	-	2,000,000	2,000,000	2,000,000	-	2,000,000
<b>Total</b>	<b>6,500,000</b>	<b>-</b>	<b>2,000,000</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>-</b>	<b>8,500,000</b>
<b>11.0 Acquisition of assets</b>							
11.1 Motor Vehicles	-	-	-	-	-	-	-
11.2 Construction of CDF office	-	120,000.00	-	120,000	120,000	120,000	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>
<b>12.0 Other projects</b>							
12.1 Strategic Plan	2,200,000	-	-	2,200,000.00	-	-	2,200,000
12.2 Innovation Hub	-	-	-	-	-	-	-
12.3 lagdera sub county education office	-	-	-	-	-	0	-
<b>Total</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>
<b>13.0 unallocated fund</b>							
Unapproved projects	-	-	-	-	-	-	-
AIA	-	52,000.00	-	52,000	-	-	52,000
PMC savings	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>52,000</b>	<b>-</b>	<b>52,000</b>	<b>-</b>	<b>-</b>	<b>52,000</b>
	<b>145,087,603</b>	<b>7,625,722</b>	<b>12,088,879</b>	<b>164,802,204</b>	<b>72,278,336</b>	<b>92,523,868</b>	



**V. 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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

**2. Reporting Entity**

The financial statements are for the NGCDF-Turkana South constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

**3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

**4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

**a) Recognition of receipts**

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

***Unutilized Funds from PMCs.***

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

***Significant Accounting Policies continued***

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

**Use of Goods and Services**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.



**Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

***Significant Accounting Policies continued***

**5. In-kind contributions**

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

**6. Cash and Cash Equivalent.**

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 various commercial banks at the end of the financial year.

***Significant Accounting Policies continued***

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest

payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

#### **8. Accounts Payable**

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash

#### ***Significant Accounting Policies continued***

accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

#### **9. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial 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.

#### **10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for



**TURKANA SOUTH CONSTITUENCY**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

***Significant Accounting Policies continued***

**12. Comparative Figures**

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

**13. 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 30<sup>th</sup> June 2023.

**14. Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XV. Notes to the Financial Statements****1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO B105314	-	33,000,000
AIE NO B105576	-	44,000,000
AIE NO B105950	-	22,000,000
AIE NO B128725	-	5,000,000
AIE NO B163887	-	12,000,000
AIE NO B154231	-	12,000,000
AIE NO B154450	-	18,000,000
AIE NO B155505	-	24,088,879
AIE NO B185281	7,000,000	-
AIE NO B185805	15,000,000	-
AIE NO B183433	6,000,000	-
AIE NO B206208	5,000,000	-
AIE NO B205624	19,000,000	-
AIE NO B205920	12,000,000	-
AIE NO B207700	18,000,000	-
AIE NO B207938	16,000,000	-
<b>TOTAL</b>	<b>98,000,000</b>	<b>170,088,879</b>

**2. Proceeds From Sale of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****3. Other Receipts**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	52,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	<b>52,000</b>

**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****4. Compensation of Employees**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,990,292	3,114,564
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,165,215	222,956
Employer Contributions Compulsory national social security schemes	241,920	193,320
<b>Total</b>	<b>4,397,427</b>	<b>3,530,840</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,641,250	-
Other committee expenses	2,895,300	-
<b>Total</b>	<b>4,536,550</b>	<b>-</b>



**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****6. Use of Goods and services**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	46,200	70,000
Office rent	-	-
Communication, supplies and services	200,000	115,000
Domestic travel and subsistence	391,400	1,106,993
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	725,550	2,889,500
Hospitality supplies and services	201,600	828,000
Committee Expenses	-	<b>1,667,740</b>
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	662,500	1,118,000
Fuel, oil & lubricants	1,405,000	1,135,000
Other operating expenses	2,375,890	393,000
Bank charges	72,000	50,000
Routine maintenance – vehicles and other transport equipment	1,927,082	1,286,469
Routine maintenance – other assets	-	25,800
<b>Total</b>	<b>8,007,222</b>	<b>10,685,502</b>

**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statements (Continued)****7. Transfer to Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	600,000	74,820,000
Transfers To Secondary Schools (See Attached List)	3,000,000	26,600,000
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>3,600,000</b>	<b>101,420,000</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,998,614	36,611,871
Bursary – tertiary institutions (see attached list)	19,978,523	31,934,024
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	1,000,000
Sports projects (see attached list)	2,140,000	2,700,000
Environment projects (see attached list)	-	2,500,000
Emergency projects (see attached list)	4,500,000	12,384,408
Roads projects (see attached list)	-	-
<b>Total</b>	<b>51,617,137</b>	<b>87,130,303</b>



**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statements (Continued)****9. Acquisition of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings	120,000	2,200,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>120,000</b>	<b>2,200,000</b>

**10. Other Payments**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
Education office	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****11. Cash Book Bank Balance**

<b>Name Of Bank, Account No. &amp; Currency</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>NGCDF Turkana south, Account No. 1146654162</i>	33,347,386	7,625,722
	-	-
<b>Total</b>	<b>33,347,386</b>	<b>7,625,722</b>
<b>11 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12. Outstanding Imprests**

<b>Name of Officer or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>



**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statement Continued****13. Retention**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	193,000
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	193,000
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**14. Gratuity**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	1,165,215	222,956
Gratuity paid during the Year (C)	1,165,215	222,956
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	<i>(1<sup>st</sup> July 2022-1)</i>	<i>(1<sup>st</sup> July 2021-2)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	7,625,722	42,451,488
Cash in hand	-	-
Imprest	-	-
Total	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	7,625,722	42,451,488

**16. Prior Year Adjustments**

	<b>Balance b/f as per Audited Financial statements 2022</b>	<b>Adjustments</b>	<b>Adjusted Balance**BF</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	42,451,488		42,451,488
Cash in hand	-		
Accounts Payables	-		

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Receivables	-		
Others ( <i>specify</i> ) Reversed cheques	-	-	-
<b>Total</b>	<b>42,451,488</b>	-	<b>42,451,488</b>

**17. Changes in Accounts Receivable – Outstanding Imprests**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	12,460,680	-
Imprest surrendered during the Year (C)	12,460,680	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

*Notes to the Financial Statements (Continued)*

**18. Changes in Accounts Payable – Deposits and Retentions**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	193,000
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	193,000
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-



**TURKANA SOUTH CONSTITUENCY****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statements (Continued)****19. Other Important Disclosures****19.1: Pending Accounts Payable (See Annex 1)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.2: Pending Staff Payables (See Annex 2)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.3: Unutilized Fund (See Annex 3)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,949,476	2,124,683
Committee expense	444,371	124,465
Use of goods and services	(2,406,973)	170,165
Amounts due to other Government entities (see attached list)	68,193,234	7,920,333
Amounts due to other grants and other transfers (see attached list)	22,091,760	9,270,955
Acquisition of assets	-	-
Other Payments – strategic plan	2,200,000	-
Funds pending approval- AIA	52,000	52,000
<b>Total</b>	<b>92,523,868</b>	<b>19,662,601</b>

**19.4: PMC account balances (See Annex 5)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	<u>3,759,709</u>	38,392,758
<b>Total</b>	<b><u>3,759,709</u></b>	<b>38,392,758</b>

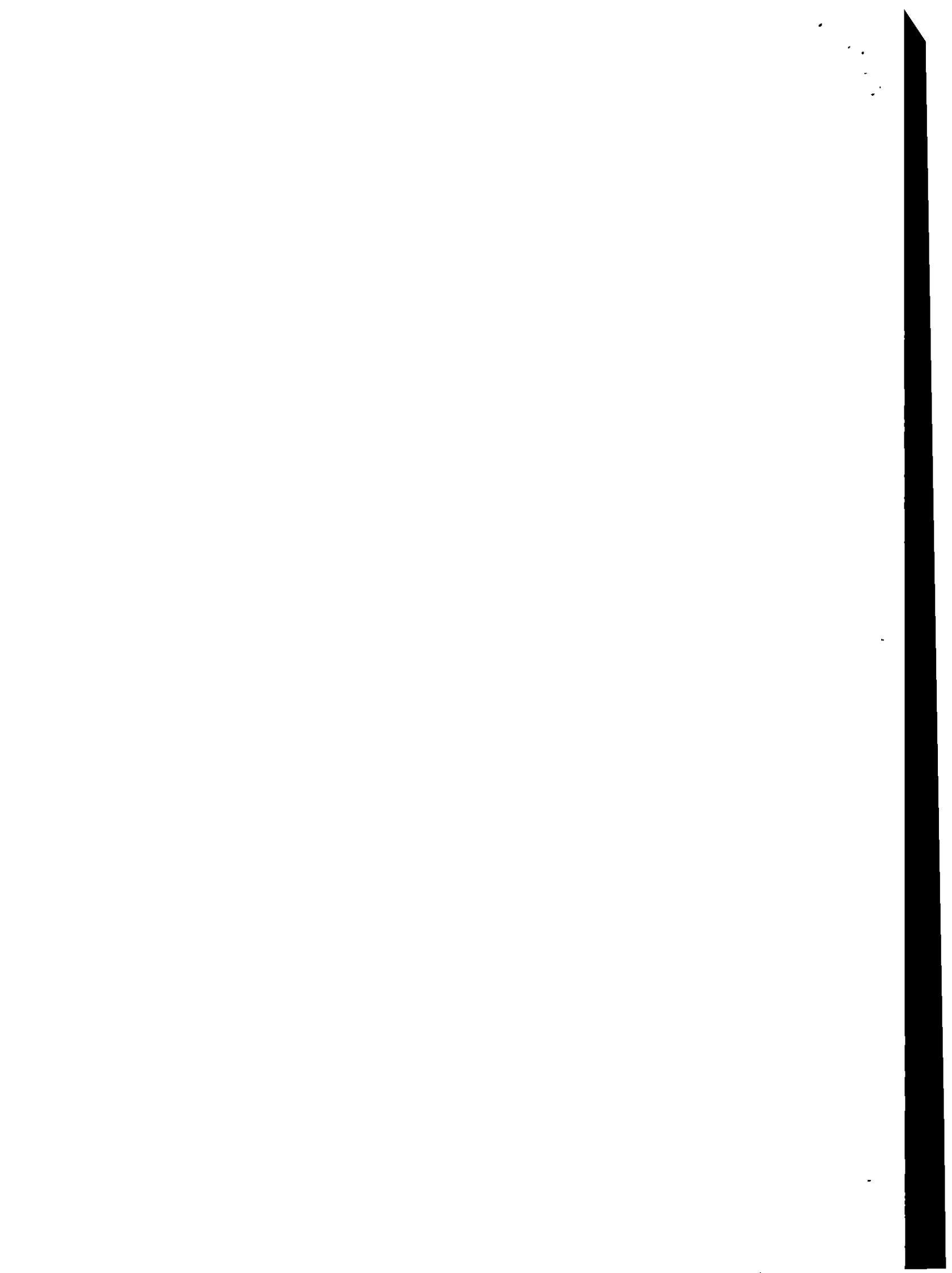
**TURKANA SOUTH CONSTITUENCY**  
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**XVI. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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





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**Annex 2 - Analysis of Pending Staff Payables**

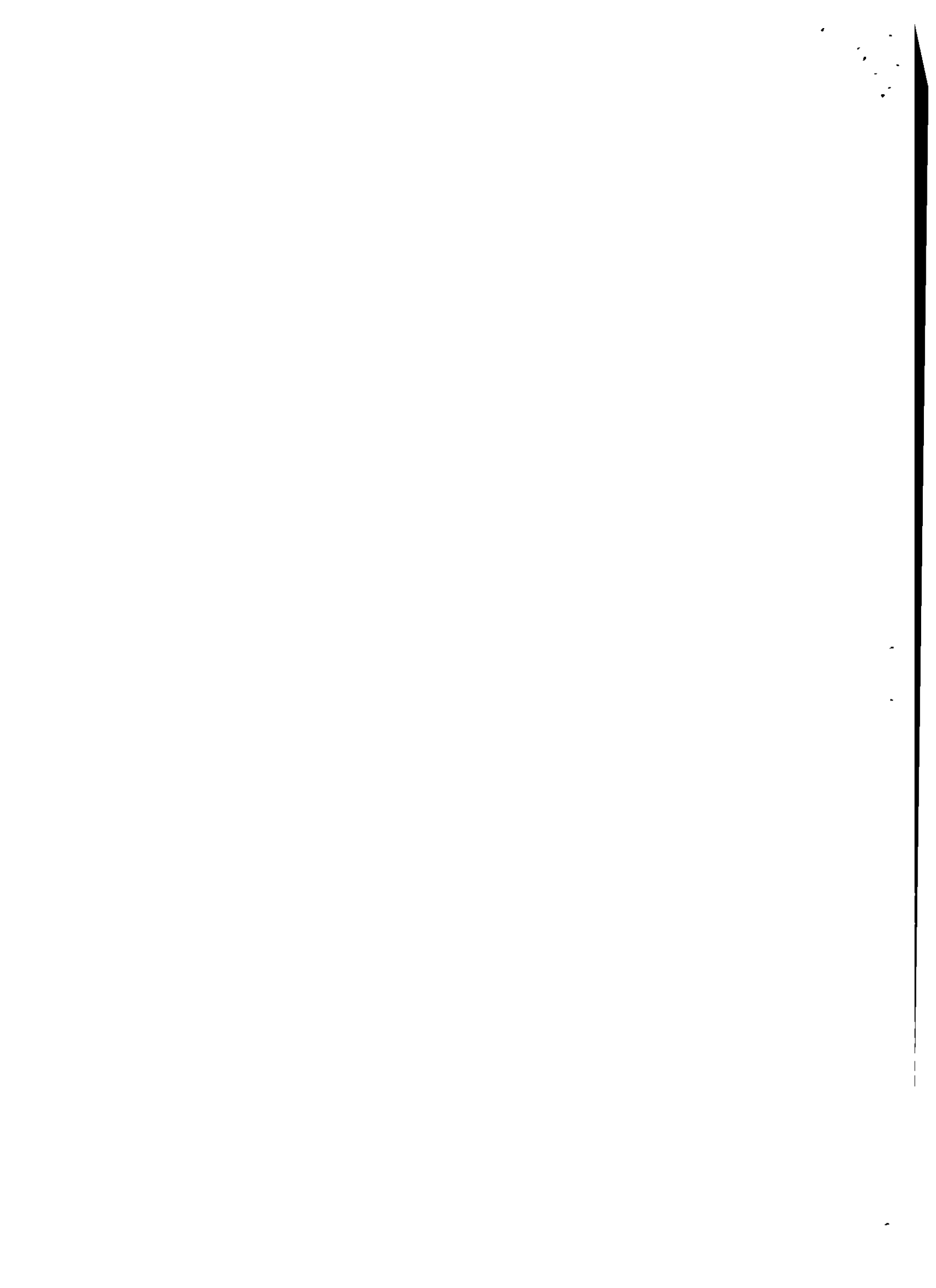
Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				



**TURKANA SOUTH CONSTITUENCY**  
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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees		1,949,476	2,124,683.00	Funds still with the board
Use of goods & services		(1,962,602)	294,630.00	Funds still with the board
Amounts due to other grants and other transfers		-	-	
Security		8,500,000	2,000,000.00	Funds still with the board
Emergency	Meet emergency needs	3,136,197	7.00	Funds still with the board
Environment		2,300,000	500,000	Funds still with the board
Sports	Contact sports activities in the constituency	4,531,520	3,769,768	Funds still with the board
Bursary Secondary	Pay School fees for needy students	2,566	1,180	Funds still with the board
Bursary Tertiary	Pay School fees for needy students	21,477	-	Funds still with the board
Social Security	Pay for social security(NHIF)	3,000,000	3,000,000	Funds still with the board
<b>Sub-Total</b>		<b>21,478,634</b>	<b>11,690,268</b>	
Amounts due to other Government entities		-	-	





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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
kakoel Primary School		3,400,000	-	Funds still with the board
kalodicha Primary School		540,901	-	Funds still with the board
lodicha Primary School		3,400,000	-	Funds still with the board
Philadephia Primary School		3,400,000		Funds still with the board
Lomeleku Primary School		10,460		Funds still with the board
kalochar Primary School		(20,000.00)	-	Funds still with the board
napusimoru Primary School		1,500,000.00	-	Funds still with the board
Kawarnapar Primary School		1,150,000.00	1,140,460.00	Funds still with the board
namantalem Primary School		1,700,000.00	-	Funds still with the board
RCEA nakwamoru Primary School		3,400,000.00	-	Funds still with the board
RCEA nawoitong Primary School		3,400,000.00	-	Funds still with the board
st. teresa kimabur Primary School		3,000,000.00	-	Funds still with the board
nakaalei Primary School		2,500,000.00	-	Funds still with the board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/23	2021/2022	
Lokichar Girls Priemary		-	-	Funds still with the board
AGC lokichar secondary school		4,000,000.00	-	Funds still with the board
RCEA Korinyang mixed secondary School		3,400,000	-	Funds still with the board
Kalapata Secondary School		500,000	-	Funds still with the board
kalapata girls Secondary School		5,400,000	-	Funds still with the board
Kakalel Boys Secondary school		2,500,000	3,000,000	Funds still with the board
katilu girls Secondary school		8,000,000		
Kakalel Boys Secondary School		3,000,000	-	Funds still with the board
Kalemngorok Day Mixed Secondary School		3,400,000	-	Funds still with the board
Aro ttc		1,500,000	3,779,873	
Aro ttc		9,711,873	-	
Sub-Total		68,793,234	7,920,333	
Acquisition of assets				
Turkana South NGCDF Office	Refurbish the office			Funds still with the board
Others ( <i>specify</i> )				
strategic plan		2,200,000		



**TURKANA SOUTH CONSTITUENCY**  
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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	Sub-Total	2,200,000		
	Funds pending approval	52,000	52,000	
	Grand Total	92,523,868	19,662,601	

**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) (2022)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End(2023)
Land	-	-	-	-
Buildings and structures	18,323,705.00	120,000.00	-	18,443,705.00
Transport equipment	15,303,000.00	-	-	15,303,000.00
Office equipment, furniture and fittings	1,998,850.00	-	-	1,998,850.00
ICT Equipment, Software and Other ICT Assets	1,043,390.00	-	-	1,043,390.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-

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<b>Asset class</b>	<b>Historical Cost b/f (Kshs) (2022)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End(2023)</b>
<b>Total</b>	<b>36,668,945.00</b>	<b>120,000.00</b>	<b>-</b>	<b>36,788,945.0</b>



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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	DATE A/C OPENED	Bank Balance	Bank Balance
				2022/23	2021/22
Napeot Primary school	1286565537	KCB	15/06/2021	31,689	2,584
Kangikipur Primary	1286791227	KCB	23/06/2021	84	1,260
Kalemngorok Mixed Secondary school	1286377331	KCB	08/06/2021	7,029	660,140
Nakwamoru Primary School	1137146451	KCB	16/10/2012	5,259	6,385
Napusinyen Primary	1258008297	KCB	03/06/2019	12,520	13,646
Kainuk Girls Primary school	1151540935	KCB	01/04/2014	5,889	7,015
Kangimanyin primary school	1286662311	KCB	17/06/2021	6,929	13,320
Arumrum Primary school	1286768578	KCB	22/06/2021	234	360
Elim hope primary school	1287948499	KCB	06/08/2021	5,114	6,640
Kaedome primary school	1286956129	KCB	29/06/2021	13,975	13,975
Katilu Mixed Primary scool	1236600231	KCB	01/08/2021	886	2,114
Philadelphia primary School	1281019372	KCB	27/11/2020	14,678	15,804
Lomerimudang Primary school	1152695053	KCB	02/05/2014	23,607	24,733
Kalapata Primary School	1294359304	KCB	16/03/2022	19,674	1,078,800
Karoge Primary School	1129419347	KCB	04/08/2011	12,424	1,705,850
Lowoidapal Primary School	1296698483	KCB	03/05/2022	2,149	1,700,975
Lochwa boys secondary school	1261384121	KCB	29/07/2019	27,366	1,538,738
Kapelibok Boys secondary school	1261383915	KCB	29/07/2019	3,840	99,966
Kasuroi Primary School	1287781209	KCB	02/08/2021	2,714	4,040
Nakuse Primary School	1288721757	KCB	01/09/2021	38,394	39,520
Lomeleku primary school	1280789182	KCB	21/11/2020	2,723	43,849
Lomonyang Primary school	1280372273	KCB	18/11/2020	11,083	155,809
Nawapeto Primary School	1278273646	KCB	24/09/2020	3,098	602,424



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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance	Bank Balance
				2022/23	2021/22
Kainuk SNR Chiefs Office	1281013234	KCB	27/11/2020	418	542,569
Kapelo Primary school	1278829113	KCB	30/09/2020	13,418	632,544
RCEA Kakong Primary School	1280088443	KCB	09/06/2016	830.50	8,729
Lorogon Primary School	1157613098	KCB	08/07/2016	1,037,725	603,944
Nagetei Girls secondary School	1182268994	KCB	02/06/2021	15,049	1,957
Kainuk Secondary school	1107185076	KCB	15/06/2021	27,209	289,103
Nakaalei Primary School	1286201985	KCB	17/07/2020	901,550	16,175
Lotunguna Primary School	1286587913	KCB	17/07/2020	418	48,335
Kalapata Girls Secondary School	1275908063	KCB	27/11/2020	13,418	585,281
Katlu Girls Secondary School	1275819664	KCB	30/09/2020	12,163	13,409
Juluk Primary School	1182032044	KCB	31/05/2016	13,149	735,300
Locheremoit Primary	1286659760	KCB	17/06/2021	18,114	19,240
Lochwakan Primary	1287100287	KCB	05/07/2021	7,009	8,135
Kaatir Primary school	1286401933	KCB	09/06/2021	4,264	582,710
Katilu Boys Secondary school	1287616852	KCB	26/07/2021	2,074	3,200
Nalemsekon primary School	1288044526	KCB	10/08/2021	1,049	2,175
Namakak Primary School	1286375479	KCB	08/06/2021	4,289	5,615
Ageles Primary School	1296391450	KCB	20/05/2022	6,858	1,699,310
ARO TTC	1278265341	KCB	24/09/2020	1,159,224	13,251,310
Kakong Primary School	1280935162	KCB	25/11/2022	6,774	1,715,760
RCEA Kakalel Boys Secondary School	1258113929	KCB	04/06/2019	406	1,532
Loyapat Primary School	1171780524	KCB	27/06/2015	9,637	10,763
AGC Lokichar Scondary School	1206331771	KCB	21/02/2017	169	1,295
Nakuja Ekalale Primary School	1296029085	KCB	10/05/2022	1,394	2,520



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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance	Bank Balance
				2022/23	2021/22
Kogito Primary School	1224907817	KCB	28/02/2018	1,158.50	405
Naworegaa Primary School	1156689856	KCB	16/07/2014	7,738	3,200,104
Naregaekamar Primary School	1135110255	KCB	18/10/2012	1,781	2,907
Kaputir Primary School	1224985362	KCB	01/03/2018	964	2,390
Kaengolereng Primary School	1167844130	KCB	24/02/2015	8,743	360,619
Immerculate Conception Primary School	1294762109	KCB	28/03/2022	739	1,865
RCEA Nawoitong Primary School	1294296280	KCB	14/03/2022	1,714	239,960
Lokichar AP Post	1294940015	KCB	01/04/2022	849	131,575
RCEA Korinyang Primary School	1292755849	KCB	22/01/2022	2,869	364
Nariamawoi primary school	1279658312	KCB	22/10/2020	21,518	22,644
Lokapel Secondary School	1183453469	KCB	12/07/2016	13,917	3,293,283
Edos Primary school	1294102672	KCB	08/03/2022	14,569	15,875
Kapelibok Primary School	1168553636	KCB	19/03/2015	47,034	1,080,760
St Stephen Nakurichainait Primary School	1293433055	KCB	15/02/2022	75,064	18,460
Turkana Intergrated Primary School	1153302462	KCB	18/06/2015	1,770	501,116
Keakunyuk Primary School	1296717399	KCB	30/05/2022	654	500,600
Kakong AP Post	1296691608	KCB	30/05/2022	4,069	500,975
Kapese Primary School	1136413251	KCB		1,273	1,272.50
				12,849	
Kaaroge Secondary School	1286956129	KCB			12,849
				9,404	
Ekoropue Primary School	1286320992	KCB			9,404
		KCB		8,064	
Alnoor Primary school	1290242631				8,064

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PMC	Bank	Account number	DATE A/C OPENED	Bank Balance	Bank Balance
				2022/23	2021/22
		KCB		6,299	
Agape Primary school	1297677935				6,299
Lomokomol Primary School	1183269048	KCB		2,325	2,325
Kaaripuni Primary School	1293483494	KCB		6,380	6,380
<b>Total</b>				<b>3,759,709</b>	<b>38,392,760</b>



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**Annex 6: Progress On Follow Up of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

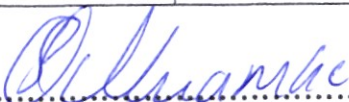
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020-2021-1-01-0128-09/08	Presentation , Accuracy and Disclosure the Financial Statement	The Financial Statement was ammended	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	4.2 unsupported PMC Account Balances	The Supporting Documents ie Bank statements were availed	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	4.3 Misclassification of Expenses	The Expenses were classified as indicated	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	4.4 Variance in Acquisition of Assets	This was a typing error which has been rectified in the F/S	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	5.0 Budgetary Control and performance	NG-cdf Turkana South Management strives achieve targets to utilize all its budgeted funds However there are conditions that are beyond its reach like insecurity and Drought to the project beneficiaries and we wouldn't risk funds in such situation	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	Disbursement of Funds from the Board	For all the funds come from the exchequer hence this is beyond the NG-CDF Turkana South Management	Waiting the OAG office Communication	

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**National Government Constituencies Development Fund (NGCDF)**

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020-2021-1-01-0128-09/08	Construction of persons with Disability showers and Toilets	The drawing was availed by the WORKS Officer	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	8.0 Re - allocation of Funds	The letter of re-allocation has been availed	Waiting the OAG office Communication	
2020-2021-1-01-0128-09/08	9.0 Acquisition of Assets	The NGCDF –Turkana South Management was under duress at the time to pay the students bursary and it would have taken long to acquire the printer at the time and acknowledges indeed this was a single sourcing and next time would not be repeated	Waiting the OAG office Communication	



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**Kwena Stephen**  
**Fund Account Manager.**





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