

REPUBLIC OF KENYA



Enhancing Accountability



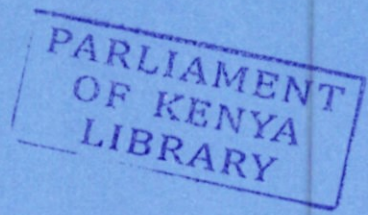
THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024

DAY: OF
WED 7/8/2024

TABLED BY: Deputy Majority Whip

CLERK-AT-THE-TABLE: Anastacia Thumbi



REPORT

OF THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – TURKANA WEST
CONSTITUENCY**

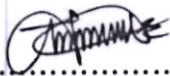
**FOR THE YEAR ENDED
30 JUNE, 2023**

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

The Accounting Officer in charge of the NGCDF Turkana West 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 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 West Constituency financial statements were approved and signed by the Accounting Officer on 08/9/ 2023.



.....
THOMAS ECHAPAN:
Chairman – NGCDF Committee



.....
BETHWEL LOKATOI:
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 West 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 West 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 West 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.

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



.....
BETHWEL LOKATOI
Fund Account Manager.

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 West NGCDF Constituency is committed to fair and ethical market practices.

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 practices 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 honoring 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 honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements -

Turkana West 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.

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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid-19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar

Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.

NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. Turkana West 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 West constituency invests in capacity building programs for

Risk management

Risk management system enabled Turkana West NGCDF to identify, prioritize and implement project activities in a way that reduces risk exposure to the Fund .

VI. Environmental and Sustainability Reporting

Turkana West 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 West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Turkana West 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 marginalized 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

- V. Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- VI. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- VII. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- VIII. Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- IX. Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- X. Ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- XI. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- XII. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Induction and training of members

The committee were inducted and trained about their key functions and responsibilities. The training was conducted at Starbucks ,Eldoret. The training was organized by the NGCDF Board

Conflict of interest, ethics and conduct

The committee was sensitized on conflict of interest, ethics and conduct. This covers the entire implementation process of all NGCDF projects.

V. Statement of Governance

Turkana West National Government Constituency Development Fund Committee are appointed subject to the provisions of section 43(2) (b), (c) and (d) of the NG-CDF Act through a Selection Panel.

Some key qualifications to be appointed as a committee member include;

- a) Citizen of Kenya;
- b) Ordinarily a resident and a voter within the Constituency;
- c) Able to read and write and to communicate in English and Kiswahili;
- d) Meets the requirements of Chapter Six of the Constitution;
- e) Available to participate in the activities of a Constituency Committee.

Removal of a member

A member may be removed from the committee in accordance in accordance to the provisions of section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued. Duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office

The functions of the Constituency Committee are;

- I. Build the capacity of project management committees and Committee.
- II. Sensitize the Community on the operations of the Fund;
- III. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- IV. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016 ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

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

Environment	To improve sanitation facilities in the constituency	Increased number of toilets in the constituency	Construction of VIP latrines	Constructed five VIP latrines in five primary schools primary across the constituency
Sports	To empower the youth and sensitize them on drug and alcohol abuse	Sports activities in the constituency	Carry out sports activities in the constituency	Carried out four sports tournaments in the constituency
Emergency	To enable the constituency respond to any emergencies when need arises	Increased response to emergencies in the constituency.	Responded to the emergencies of the constituency in time.	Carried out several 9 emergency response in the constituency in line with the NG-CDFC regulations.
Others(Specify)				

IV. 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 West Constituency 20022-2027 plan are to:

- i. To development and improve education sector and improve performance students in primary and secondary school of the constituency
- ii. To develop action plan to improve social economic development of the people of Turkana West constituency
- iii. To identify Gaps in Security sector and develop action into ensuring there is peace within the residents of Turkana West and its neighboring communities.

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:

s	Objective	Outcome	Indicator	Performance
Education	To have all children of schoolgoing age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Constructed classrooms, dormitories and laboratories	In FY 22/23 -we increased number of 14 classrooms , eight laboratory, one staff house in various primary and secondary schools We all also built one chiefs office.
Security	To increase the number of administrative and security structures in the constituency in order to improve the level of security	Increased number of chief's officesand Improved infrastructure of police.	Constructed fence of Chiefs offices, installed water tank and furniture	Completed Construction of fence of Chiefs offices, installed water tank and furniture.

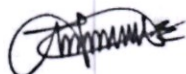
Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Other approved capital projects for the period are ongoing as the funding was disbursed at the end Of Financial year, as the committee chair I believe the same be reported in the first quarter of year 2022-2023 under project implementation status

NG-CDF Implementation challenges in Turkana West Constituency are;

1. High cost of construction materials due to the vastness of the constituency
2. Poor road network leading to high transportation cost in the constituency

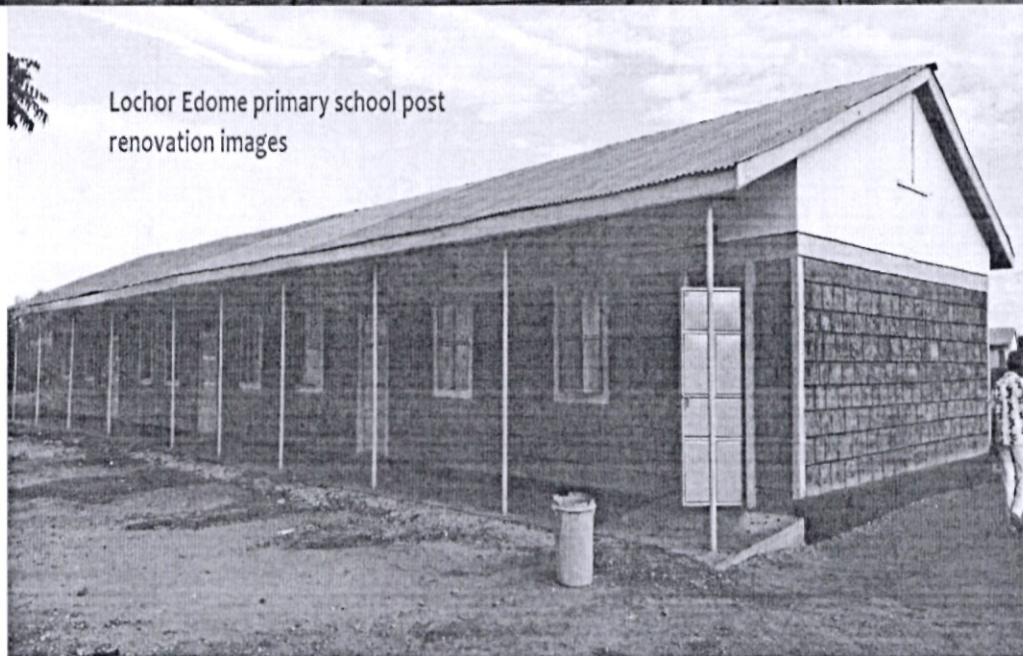
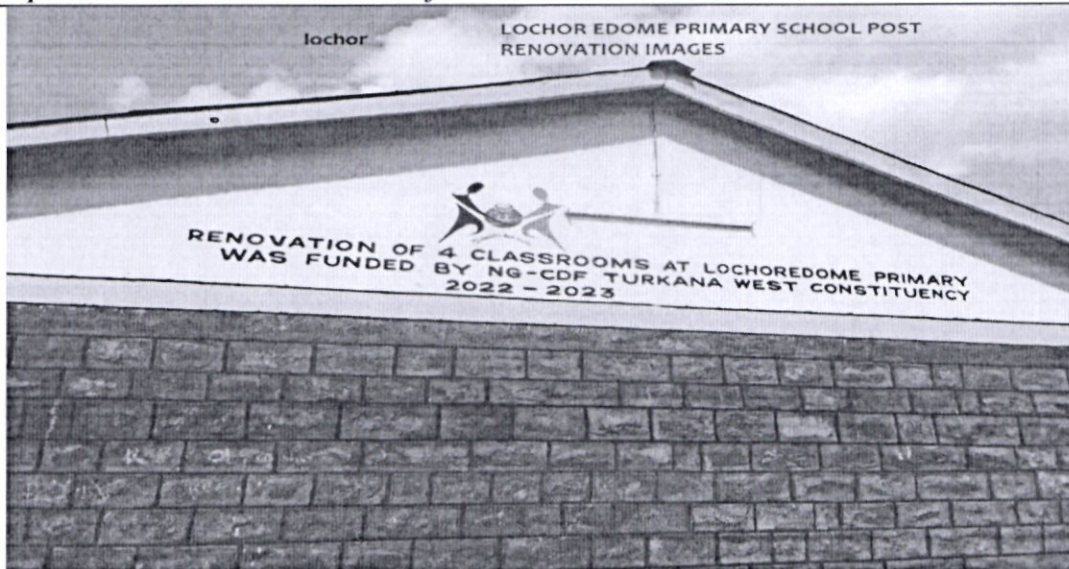
Through my leadership, NG-CDFC Turkana West constituency will endeavour to fulfill its mandate when funds are disbursed and monitoring of projects funds as per the guidelines of the NG-CDF ACT2015 and NGCDF Regulations 2016



THOMAS ECHAPAN

CHAIRMAN NGCDF COMMITTEE

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

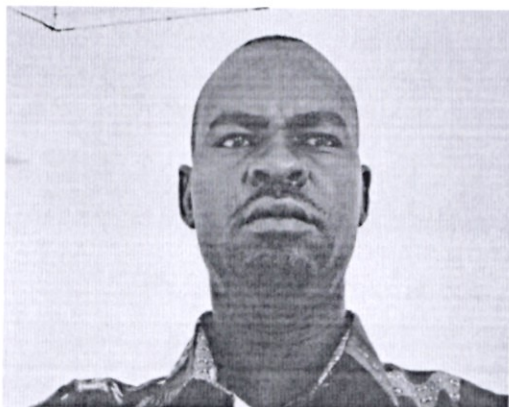
Annual Report and Financial Statements for The Year Ended June 30, 2023

Transfers to Other Government Units	7	15,730,383	86,000,000
Other grants and transfers	8	35,598,653	83,934,289
Acquisition of Assets	9	637,400	1,297,800
Oversight Committee Expenses	10	1,111,069	-
Other Payments	11	-	-
TOTAL PAYMENTS		68,332,713	185,336,321

NG-CDF Turkana West was able to achieve the following the following key activities during;

1. Complete renovation of four classrooms at loch Edome primary school where the scope of works included re-roofing, flour plastering, broken window replacement including glasses, wall painting interior and exterior and electrical fittings, the finished classrooms have provided a conducive learning environment for pupils and also enrolment also increased

III. NG-CDFC Chairman's Report



MR. THOMAS ECHAPAN
CHAIRMAN
TURKANA WEST NG-CDF

This report and financial statement represents the financial position of Turkana West constituency for the financial year 2022/23. It reflects the receipts from the Board as well as the expenditures incurred during the financial year.

I wish to make the following remarks').

Year Performance

During the financial year 2022/2023 Turkana West NG- CDF was able to achieve the following comparative performance in various sectors

RECEIPTS			
Transfers from NGCDF Board	1	91,000,000	183,177,258
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		91,000,000	183,177,258
PAYMENTS			
Compensation of employees	4	2,617,893	2,474,262
Committee expenses	5	790,800	-
Use of goods and services	6	11,846,515	11,629,970

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

(f) Turkana West Constituency NGCDF Bankers

Equity Bank, Kakuma
Branch
Turkana West NGCDF,
Account No. 09902611750094

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Bethwel Lokatoi
2.	Sub-County Accountant	Joel Waweru
3.	Chairman NGCDFC	Thomas Echapan
4.	Member NGCDFC	Margararet Nakaina

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Turkana West 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.

(d) (e) Turkana West Constituency NGCDF Headquarters

P.O. Box 14
CDF Building KAKUMA

(e) Turkana West Constituency NGCDF Contacts

Telephone: (254) 794 789163
E-mail: cdfturkanawest@ngcdf.go.ke
Website: [www. go.ke](http://www.go.ke)

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

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

- 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 West 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)

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;

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

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

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-

FY-Financial Year

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TURKANA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

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 the intended purpose.
- 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 West Constituency set out on pages

1 to 41, 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, 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 West 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. Stale Cheques

The statement of assets and liabilities reflects Kshs.33,255,932 in respect of cash and cash equivalents as disclosed in Note 11A to the financial statements. However, review of the bank reconciliation statements revealed unrepresented cheques amounting to Kshs.27,458,954 which had not been presented for payment and included cheques amounting to Kshs.536,000 which have remained unpaid since February, 2022 and were therefore stale and had not been reversed back in the cashbook.

In this circumstances, accuracy and completeness of the cash and cash equivalents could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Annex 5 to the financial statements - Project Management Committee (PMC) bank balances reflects balances totalling Kshs.5,158,231 held in thirty (30) project bank accounts in various commercial banks. However, the cashbooks, bank reconciliation statements, certificates of bank balance and bank statements for the bank accounts were not provided for audit contrary to section 15(1) (b) of National Government Constituencies Development Fund Regulations, 2016. Project Management Committees shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.

In addition, the prior year balance for the PMC was reported as Kshs.2,986,155 while the audited financial statements for 2021/2022 reported a balance of Kshs.53,294,700. No explanation was given for the change in the prior year balances.

In the circumstances, the accuracy and completeness of the PMC bank balances could not be confirmed.

3. Excluded Assets in Fixed Assets Register

Annex 4 to the financial statements on summary of fixed assets register reflects assets amount of Kshs.20,689,880 as at 30 June 2023, which includes land with Nil balance. As previously reported, no explanation was given for failure to determine the size and value for land on which the constituency office stands and included in the financial statements. Further, ownership documents for land in form of land title deed was not provided for audit.

In addition, while the Fund owns various ICT equipment and software, the values were not included in the summary statement of fixed assets register. No explanation was provided for the omission. Management also included the value for buildings and structures as Kshs.469,800 in the summary of fixed assets register, while the actual historical cost values of buildings and structures in the assets register is Kshs.5,000,000 resulting into an understatement of the values of buildings and structures by Kshs.4,530,200. No explanation or reconciliation for the variance was provided for audit.

In the circumstances, accuracy, existence and completeness of fixed assets balance could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Turkana West 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 approved final receipts budget and actual on comparable basis of Kshs.169,421,390 and Kshs.101,588,645 respectively resulting to an under-funding of Kshs.67,832,745 or 40% of the budget. However, the Fund spent Kshs.68,332,713 against actual receipts of Kshs.101,588,645 resulting to an under-utilization of Kshs.33,255,932 or 33% 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 judgement, 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

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues by 30 June, 2023 or given any explanation for failure to address the issues as required by the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 reflects compensation of employees amount of Kshs.2,617,893 which includes basic staff salaries amount of Kshs.1,572,856 and employer contributions to compulsory National Social Security Schemes amount of Kshs.108,000 as disclosed in Note 4 to the financial statements. Review of payment vouchers, bank statement and cashbook provided for audit revealed late payment of statutory dues totalling Kshs.56,808 contrary to Regulation 18(4) of the National Government Constituencies Development Fund Regulations, 2016 which states that the officer of the Board seconded to the Constituency shall ensure that all employees are paid on time, and all statutory deductions are promptly remitted to the relevant authorities.

In this circumstance, Management breached the law.

2. Kakuma Law Court Project

The statement of receipts and payments reflects other grants and transfer amount of Kshs.35,598,653 which includes environment project of Kshs.5,420,000 as disclosed in Note 8 to the financial statements. Review of documents provided for audit in support of

the expenditure revealed a payment of Kshs.2,820,000 for fencing using chain link and metallic angle line posts, installation of a steel gate and construction of a 2-door pit latrine with a urinal and one chamber for persons with disabilities at Kakuma Law Courts. However, it was not clear how the law courts at Kakuma was defined as community based for funding from the Fund. Section 24(b) of National Government Constituencies Development Fund Act, 2015 states that a project under this Act shall, be community based in order to ensure that the benefits are available to a widespread cross section of the inhabitants of a particular area.

In the circumstance, Management breached the law.

3. Late Disbursements of Funds from Board

The summary statement of appropriation reflects approved final receipts budget and actual on comparable basis of Kshs.169,421,390 and Kshs.101,588,645 respectively resulting to Kshs.67,832,745 or 40% of the funding which had not been received by the Fund. This was contrary to Section 16(a) of the National Government Constituencies Development Fund Act, 2015 which stipulates that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency. Further Section 39(2) of the National Government Constituencies Development Fund Act, 2015 states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year.

In this circumstances, the programmes and activities of the Fund were not implemented as envisaged.

The audit was conducted in accordance with 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 are in compliance, 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 overall 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 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 its 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, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance 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 Fund's 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 overall 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 controls 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 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 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, CBS
AUDITOR-GENERAL

Nairobi

28 June, 2024

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

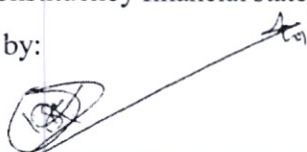
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	91,000,000	183,177,258
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		91,000,000	183,177,258
PAYMENTS			
Compensation of employees	4	2,617,893	2,474,262
Committee expenses	5	790,800	
Use of goods and services	6	11,846,515	11,629,970
Transfers to Other Government Units	7	15,730,383	86,000,000
Other grants and transfers	8	35,598,653	83,934,289
Acquisition of Assets	9	637,400	1,297,800
Oversight committee	10	1,111,069	
TOTAL PAYMENTS		68,332,713	185,336,321
SURPLUS/DEFICIT		22,667,287	(2,159,063)

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 08/9/2023 and signed by:



Fund Account Manager

**Name: BETHWEL
LOKATOI**



**National Sub-County
Accountant**

**Name: JOEL WAWERU
KAMURUTU
ICPAK M/No:**



**Chairman NG-CDF
Committee**


Name: THOMAS ECHAPAN

X. Statement Of Assets and Liabilities As At 30th June, 2023

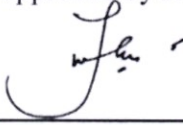
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	33,255,932	10,588,645
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		33,255,932	10,588,645
Accounts Receivable			
Outstanding Imprest	12	-	-
TOTAL FINANCIAL ASSETS		33,255,932	10,588,645
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	-	-
Gratuity	13B	-	-
NET FINANCIAL SSETS		33,255,932	10,588,645
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	10,588,645	12,747,708
Prior year adjustments	15	-	-
Surplus/Defict for the year		22,667,287	(2,159,063)
NET FINANCIAL POSITION		33,255,932	10,588,645

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

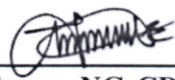
The Constituency financial statements were approved by NG CDFC on 08/9/ 2023 and signed by:


Fund Account Manager

Name: BETHWEL
LOKATOI


National Sub-County
Accountant

Name: JOEL WAWERU
KAMURUTU
ICPAK M/No:


Chairman NG-CDF
Committee

Name: THOMAS ECHAPAN

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	91,000,000	183,177,258
Other Receipts	3	-	-
		91,000,000	183,177,258
Payments for operating activities			
Compensation of Employees	4	2,617,893	2,474,264
Committee expenses	5	790,800	
Use of goods and services	6	11,846,515	11,629,970
Transfers to Other Government Units	7	15,730,383	86,000,000
Other grants and transfers	8	35,598,653	83,744,289
Oversight committee	10	1,111,069	-
		67,695,313	184,236,751
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14		122,000
Net Adjustments		-	-
Net cash flow from operating activities			(861,265)
CASHFLOW FROM INVESTINGACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(637,400)	(1,297,800)
Net cash flows from Investing Activities		(637,400)	(1,297,800)
NET INCREASE IN CASH AND CASHEQUIVALENT		22,667,287	(2,159,063)
Cash and cash equivalent at BEGINNING ofthe year		10,588,645	12,747,708

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

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Cash and cash equivalent at END of the year		33,255,932	10,588,645
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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 08/9/ 2023 and signed by:



**Fund Account
Manager**

**Name: BETHWEL
LOKATOI**



**National Sub-County
Accountant**

**Name: JOEL
WAWERU KAMURU
ICPAK M/No:**



*Turkana West 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 30th 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 %
RECEIPTS		Opening Balance (C/Bk) and AIA					
Transfers from NG-CDF Board	158,832,745	10,588,645		169,421,390	101,588,645	67,832,745	66.8%
Proceeds from Sale of Assets	0			0	-	-	0.0%
Other Receipts						-	
TOTAL RECEIPTS	158,832,745	10,588,645		169,421,390	101,588,645	67,832,745	66.8%
PAYMENTS							
Compensation of Employees	3,880,560	1,900,266		5,780,826	2,617,893	3,162,933	45.3%
Committee expenses	3,848,000			3,848,000	790,800	3,057,200	20.6%
Use of goods and services	12,509,929	3,082,585		15,592,514	11,846,515	3,745,999	76%
Transfers to Other Government Units	87,540,066			87,540,066	15,730,383	71,809,683	18.0%
Other grants and transfers	48,836,190	3,903,594		52,739,784	35,598,653	17,141,131	67.5%
Acquisition of Assets	680,000	1,702,200		2,382,200	637,400	1,744,800	26.8%
Oversight committee un approved funds	1,538,000			1,538,000	1,111,069	426,931	72.2%
TOTAL	158,832,745	10,588,645		169,421,390	68,332,713	101,088,677	40.3%

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***Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount Kshs
Budget utilization difference totals	101,088,677
Less undisbursed funds receivable from the Board as at 30th June 2023	67,832,745
Add Accounts payable	0

Turkana West Constituency
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Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	33,255,932

The Constituency financial statements were approved by NG CDFC on 08/19/ 2023 and signed by:



Fund Account Manager

Name: BETHWEL LOAKTOI



National Sub-County Accountant

Name: JOEL WAWERU KAMURUTU
ICPAK M/No:



Chairman NG-CDF Committee

Name: THOMAS ECHAPAN

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th 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)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,880,560	1,858,416		5,738,976	2,617,893	3,121,083	0
1.2 Committee allowances	1,848,000	62,690		1,910,690	600,000	1,310,690	0
1.3 Use of goods and services	9,263,316	1,034,680		10,297,996	10,110,962	187,034	1
Total	14,991,876	2,955,786	0	17,947,662	13,328,855	4,618,807	1
2.0 Monitoring and evaluation						0	
2.1 Capacity building	1,352,648	1,245,500		2,598,148	120,500	2,477,648	0

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
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2.2 Committee allowances	2,000,000	321,635		2,321,635	1,805,000	516,635	1
2.3 Use of goods and services	1,000,000	459,930		1,459,930	1,150,000	309,930	1
Total	4,352,648	2,027,065	0	6,379,713	3,075,500	3,304,213	0
3.0 Emergency							
3.1 Primary Schools	6,145,457	2,696,094		8,841,551	6,635,457	2,206,094	1
3.2 Secondary schools				0		0	
3.3 Tertiary institutions				0		0	
3.4 Security projects	490,000		0	490,000	490,000	0	1
3.5 Unutilised	1,000,733			1,000,733		1,000,733	0
Total	7,636,190	2,696,094		10,332,284	7,125,457	3,206,827	1
4.0 Bursary and Social Security				0			
4.1 Secondary Schools	18,000,000	8,000		18,008,000	16,994,000	1,014,000	1
4.2 Tertiary Institutions	15,700,000	730,000		16,430,000	1,120,000	15,310,000	0
4.3 Social Security				0		0	
4.4 Special Needs	4,000,000			4,000,000	2,666,196	1,333,804	1
Total	37,700,000	738,000	0	38,438,000	20,780,196	17,657,804	1
5.0 Sports				0		0	
5.10	3,000,000	227,000		3,227,000	2,763,000	464,000	1
Total	3,000,000	227,000		3,227,000	2,763,000	464,000	1
6.0 Environment							
Letea Primary School	520,000			520,000	520,000	0	1
Lodakach Primary School	520,000			520,000	520,000	0	1
Loritit Primary School	520,000			520,000	520,000	0	1
Nanam Primary School	520,000			520,000	520,000	0	1
Natiira Primary School	520,000			520,000	520,000	0	1

Turkana West Constituency

National Government Constituencies Development Fund (NGCDF)

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

ngcdf car shade		120,000		120,000		120,000	0
Kakuma law court	2,820,000			2,820,000	2,820,000	0	1
				0		0	
Total	5,420,000	120,000	0	5,540,000	5,420,000	120,000	1
7.0 Primary Schools Projects							
Aic Lokichoggio Girls Primary School	4,500,000			4,500,000		4,500,000	0
Aic Lopur Primary School	4,500,000			4,500,000		4,500,000	0
Aic Lopur Primary School	4,500,000			4,500,000		4,500,000	0
Kakuma Arid Zone Primary School	4,500,000			4,500,000		4,500,000	0
Kalobeyei Primary School	1,500,000			1,500,000		1,500,000	0
Kalobeyei Primary School	2,000,000			2,000,000		2,000,000	0
Kangitesiroi Primary School	2,000,000			2,000,000		2,000,000	0
Komudei Primary School	4,500,000			4,500,000		4,500,000	0
Letea Primary School	3,000,000			3,000,000	3,000,000	0	1
Letea Primary School	4,500,000			4,500,000		4,500,000	0
Lobanga Primary School	520,000			520,000		520,000	0
Lokwanyia Primary School	3,520,000			3,520,000		3,520,000	0
Loritit Primary School	3,000,000			3,000,000		3,000,000	0
Nalamacha Primary School	2,700,000			2,700,000		2,700,000	0
Nanam Primary School	3,000,000			3,000,000	3,000,000	0	1
Naremiato Primary School	2,010,383			2,010,383		2,010,383	0
Natiira Primary School	4,500,000			4,500,000	4,500,000	0	1
Nationokar Primary School	2,700,000			2,700,000	2,700,000	0	1
St. John Primary School	1,248,000			1,248,000		1,248,000	0
St. John Primary School	3,000,000			3,000,000		3,000,000	0
St. Mathew Nadome Primary	4,500,000			4,500,000		4,500,000	0

*Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

School							
St. Patrick Lomidat Primary School	3,000,000			3,000,000		3,000,000	0
St. Teresa Nakwamor Primary School	3,000,000			3,000,000		3,000,000	0
St. Cosmos Napoongoit Primary School	2,001,765			2,001,765	2,001,765	0	1
Total	74,200,148	0	0	74,200,148	15,201,765	58,998,383	0
8.0 Secondary Schools Projects						0	
Lopusiki Secondary School	3,520,000			3,520,000		3,520,000	0
St. James Pokotom Secondary School	2,710,000			2,710,000		2,710,000	0
Total	6,230,000	0	0	6,230,000	0	6,230,000	0
9.0 Tertiary institutions Projects				0		0	
						0	
Total	0		0	0	0	0	
10.0 Security Projects				0		0	
Kalobeyei Police Station	520,000			520,000		520,000	0
Lokichoggio Chiefs Office	2,400,000			2,400,000		2,400,000	0
Lokichoggio Chiefs Office	701,883			701,883		701,883	0
Lokichoggio Chiefs Office	1,000,000			1,000,000		1,000,000	0
Total	4,621,883	0	0	4,621,883	0	4,621,883	0
11.0 Acquisition of assets				0		0	

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Turkana West NG-CDF Office	680,000	1,702,700	0	2,382,700	637,400	1,745,300	0
	0		0	0	0	0	
	0		0	0			
Total	680,000	1,702,700	0	2,382,700	637,400	1,745,300	0
12.0 Oversight Committee Expenses (itemize)				0		0	
Committee allowances	300,000			300,000	300,000	0	1
Committee expenses	300,000			300,000	292,000	8,000	1
Daily Subsistence Allowance	350,000			350,000	335,600	14,400	1
Refined Fuels and Lubricants for Transport	500,000			500,000	485,000	15,000	1
Telephone, Telex, Facsimile	88,000			88,000	82,000	6,000	1
	0		0	0	0	0	
	0		0	0	0	0	
	0		0	0		0	
Total	1,538,000		0	1,538,000	1,494,600	43,400	1
13.0 unallocated fund							
Unapproved projects						0	
AIA	91,000,000	122,000		122,000		122,000	
PMC savings							
Total				122,000	0	122,000	
	158,832,745	10,588,645		169,421,390	68,332,173	101,089,217	0
STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)							
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable	Budget Utilisation	% of Utilisation

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	a	Opening Balance (C/Bk) and AIA	b Previous years Outstanding Disbursements	c=a+b	Basis d	Difference e=c-d	f=d/c %
PAYMENTS							
Compensation of Employees	3,880,560	1,858,416	0	5,738,976	2,617,893	3,121,083	0
Use of goods and services	17,895,929	3,124,435	0	21,020,364	13,258,129	7,762,235	1
Transfers to Other Government Units	87,540,066	0	0	87,540,066	15,730,383	71,809,683	0
Other grants and transfers	48,836,190	3,781,094	0	52,617,284	36,088,653	16,528,631	1
Acquisition of Assets	680,000	1,702,700	0	2,382,700	637,400	1,745,300	0
Other payments		0	0	0	0	0	
UNALLOCATED FUND	0	122,000	0	122,000	0	122,000	
TOTAL	158,832,745	10,588,645	0	169,421,390	68,332,458	101,088,932	0

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XIV. 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 West 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 recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

Significant Accounting Policies continued

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 recognized as other receipts upon return to the constituency account.

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

Significant Accounting Policies continued

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.

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.

Significant Accounting Policies continued

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

Significant Accounting Policies continued

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 June 2022 for the period 1st July 2022 to 30th 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.

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.

Significant Accounting Policies Continued

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 30th June 202x.

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.

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2022-2023	2021 -2022
		Kshs	Kshs
Normal Allocation			
	AIE NO. B 185282	7,000,000	
	AIE NO. B 185434	6,000,000	
	AIE NO. B 185806	15,000,000	
	AIE NO. B 205626	12,000,000	
	AIE NO. B 206209	5,000,000	
	AIE NO. B 205921	12,000,000	
	AIE NO. B 207701	18,000,000	
	AIE NO. B128128	16,000,000	
	B105315		33,788,379
	B105577		44,000,000
	B105951		22,000,000
	B128726		6,000,000
	B154242		12,000,000
	B154445		18,000,000
	B155506		23,088,879
	B163888		12,000,000
	B888954		1,000,000
	A888510		11,300,000
Conditional Grants			
Receipt from other Constituency			
TOTAL		91,000,000	183,177,258

2. Proceeds From Sale of Assets

	2022/2023	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00

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Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from sale of tender documents	0.00	0.00
Hire of plant/equipment/facilities	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023	2021 - 2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,572,856	1,663,050
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance		-
Gratuity-contractual employees	937,037	746,412
Employer Contributions Compulsory national social security schemes	108,000	64,800
TOTAL	2,617,893	2,474,262

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	-	
Other committee expenses	790,800	
Total	790,800	-

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6. Use of Goods and services

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Utilities, supplies and services	83,126	1,590
Electricity		0
Water & sewerage charges		-
Office rent	-	-
Communication, supplies and services	74,450	145,200
Domestic travel and subsistence	1,203,840.00	1,165,300
Printing, advertising and information supplies & services	-	0
Rentals of produced assets		-
Training expenses	1,437,818	1,456,500
Hospitality supplies and services	777,629	98,410
Other committee expenses	-	2,511,920
Committee allowance	3,882,941	2,807,170
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,534,885	1,601,069
Fuel , oil & lubricants	1,495,306	1,081,581
Other operating expenses	81,397	0
Bank service commission and charges	5400	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	999,923	761,230
Routine maintenance- other assets	269,800	0
TOTAL	11,846,515	11,629,970

7. Transfer To Other Government Units

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Transfers to Primary Schools	15,210,383	53,000,000
Transfers to Secondary Schools	520,000	33,000,000
Transfers to Tertiary Institutions	-	
TOTAL	15,730,383	86,000,000

8. Other Grants and Other transfers

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	16,994,000	16,692,000
Bursary -Tertiary (see attached list)	1,120,000	27,270,000
Bursary- Special Schools	2,666,196	3,000,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects (see attached list)		24,300,000
Sports Projects (see attached list)	2,763,000	2,503,389
Environment Projects (see attached list)	5,420,000	2,500,000
Emergency Projects (see attached list)	6,635,457	7,578,900
TOTAL	35,598,653	83,934,289

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non Financial Assets	2022-2023	2021 - 2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings		469,800
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	637,400	828,000
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
TOTAL	637,4000	1,297,800

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Committee expenses	1,111,069	-
Total	1,111,069	-

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11. Cash Book Bank Balance

11A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2022-2023 Kshs)	2021 - 20212 Kshs
<i>Turkana West NGCDF, Equity Bank, Kakuma Branch</i>	<i>A/C no.09902611750094</i>	33,255,932	10,588,645
Equity Bank		-	-
		-	-
TOTAL		33,255,932	10,588,645

11 B: Cash on Hand		2021-2022
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>Specify</i>)	0.00	0.00
Total	0.00	0.00
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>		0.00	0.00	0.00
Total		0.00	0.00	0.00

[Include an annex if the list is longer than 1 page.]

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Notes to the Financial Statement Continued

13. Retention and Gratuity

13 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	0.00	0.00
Retention held during the year (B)	0.00	0.00
Retention paid during the Year (C)	0.00	0.00
Closing Retention as at 30 th June D= A+B-C	0.00	0.00

13.B GRATUITY	2022-2023	2021-2022
	Kshs	Kshs
Gratuity as at 1 st July (A)	997,037	746,412
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	997,037	746,412
Closing Gratuity as at 30 th June D= A+B-C	-	-

14. Fund Balance B/F

	2022-2023	2021- 2022
Bank accounts	10,588,645	12,435,708
Cash in hand		
Imprest		
TOTAL	10,588,645	12,435,708

[Provide short appropriate explanations as necessary]

15. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	122,000	-	122,000
Total	122,000	-	122,000

*** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

16. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0.00	0.00
Imprest issued during the year (B)	0.00	0.00
Imprest surrendered during the Year (C)	0.00	0.00
closing accounts in account receivables D= A+B-C	0.00	0.00
Net changes in accounts Receivables D - A	0.00	0.00

17. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
closing account payables D= A+B-C	0.00	0.00
Net changes in accounts payables D-A	0.00	0.00

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Notes To the Financial Statements (Continued)

18. Other Important Disclosures

19.1 : Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
Total	0.00	0.00

19.2 : Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	0.00	0.00
Others (<i>specify</i>)	0.00	0.00
Total	0.00	0.00

19.3 : Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021- 2022</i>
	Kshs	Kshs
Compensation of employees	3,121,083	1,900,266
Use of goods and services	496,964	3,082,585
Amounts due to other Government entities	6,563,954	
Amounts due to other grants and other transfers	21,328,633	3,903,594
Acquisition of assets	1,745,300	1,702,200
Others (<i>specify</i>)	-	-
Total	33,255,932	10,588,645

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20: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	5,158,231	2,986,155
Total	5,158,231	2,986,155

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	
Construction of buildings				0.00	
1.	0.00	0.00		0.00	
2.	0.00	0.00		0.00	
3.	0.00	0.00		0.00	
Sub-Total	0.00	0.00		0.00	
Construction of civil works					
4.	0.00	0.00		0.00	
5.	0.00	0.00		0.00	
6.	0.00	0.00		0.00	
Sub-Total	0.00	0.00		0.00	
Supply of goods					
7.	0.00	0.00		0.00	
8.	0.00	0.00		0.00	
9.	0.00	0.00		0.00	
Sub-Total	0.00	0.00		0.00	
Supply of services					
10.	0.00	0.00		0.00	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Sub-Total	0.00	0.00		0.00	
Grand Total	0.00	0.00		0.00	

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff			0.00	
1.			0.00	
2.			0.00	
3.			0.00	
Sub-Total			0.00	
Grand Total			0.00	

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Annex 3 – Unutilized Fund

ANNEX 3 - UNUTILIZED FUND				Comments
Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	
Compensation of employees		3,121,083	1,858,416	
Use of goods & services		496,964	3,124,435	
			4,982,851	
Amounts due to other Government entities		6,563,954		
	Sub-Total	10,182,001		
Amounts due to other grants and other transfers				
3.0 Emergencies	To cater for unforeseen emergencies in the constituency	3,206,827	2,696,094	
4.0 BURSARIES AND SOCIAL SECURITIES				
4.1 Secondary schools	Payment of bursary to needy students in secondary school in various institutions	1,014,000	800	

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4.2 Tertiary schools	Payment of bursary to needy students in TERTIARY school in various institutions	15,310,000	852,000	
Sub-Total		19,530,827		
Acquisition of assets				
Construction of CDF OFFICE	Renovation of NGCDF OFFICE THROUGH PLASTERING AND PAINTING	1,702,700	1,430,200	
Purchase of furniture	Purchase of office furniture		272,000	
		42,600		
Sports	To cater for sports activities in the constituency	464,000	227,500	
NGCDF car shade	construction of car shade at NGCDF OFFICE	120,000	120,000	
Oversight Committee Expenses(itemize)				
Committee expenses		1,091,804		
Sub-Total		3,421,104		
Funds pending approval		122,000		
Grand Total		33,255,932.00	10,588,645.00	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Ksh202021/2022)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	469,800			469,800
Transport equipment	18,407,180			18,407,180
Office equipment, furniture and fittings	1,812,900	637,400		1,175,500
Total	20,689,880	637,400		20,052,480

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Annex 5 –PMC Bank Balances As At 30th June 2023

	PMC	BANK	ACCOUNT NO	30TH JUNE 2023	30TH JUNE 2022
1	Natura Primary school ngcdf pmc	EQUITY BANK KAKUMA	1650279304948	589,944	69,944
2	Letea Pri School ngcdf pmc	EQUITY BANK KAKUMA	16501634489980	520,000	0
3	Lorritit Pri School ngcdf pmc	EQUITY BANK KAKUMA	16502720663951	38,506	2,747,310
4	Nanam Pri School ngcdf pmc	EQUITY BANK KAKUMA	1650279258578	520,073	73
5	Lodakach pri school ngcdf pmc	EQUITY BANK KAKUMA	1650277347149	548,214	46,914
6	Kakuma law court ngcdf pmc	KCB,KAKUMA	1316248445	2,819,580	0
7	Aic Lokichoggio Girls Primary School	EQUITY BANK KAKUMA	1650279872498	1,245	1,245
8	Aic Lopur Primary School	EQUITY BANK KAKUMA	16502793045756	1,619	1,619
9	Aic Lopur Primary School	EQUITY BANK KAKUMA	16501634486909	4,568	4,568
10	Kakuma And Zone Primary School	EQUITY BANK KAKUMA	16502720663146	3,870	3,870
11	Kalobeyei Primary School	EQUITY BANK KAKUMA	1650279258578	650	650
12	Kalobeyei Primary School	EQUITY BANK KAKUMA	1650277347149	1,500	1,500

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13	Kangitesiroi Primary School	EQUITY BANK KAKUMA	1650280052782	5,468	5,468
14	Komudei Primary School	EQUITY BANK KAKUMA	1650279304948	7,984	7,984
15	Letea Primary School	KCB LOKICHOGGIO	1233536710	2,356	2,356
16	Letea Primary School	KCB LOKICHOGGIO	1173852751	2,345	2,345
17	Lobanga Primary School	KCB LOKICHOGGIO	1148128816	8,764	8,764
18	Lokwanya Primary School	KCB LOKICHOGGIO	1257434594	345	345
19	Loritit Primary School	KCB KAKUMA	1264505418	4,588	4,588
20	Nalamacha Primary School	KCB KAKUMA	1131181654	3,459	3,459
21	Nanam Primary School	KCB LOKICHOGGIO	1150608315	1,012	1,012
22	Naremieto Primary School	EQUITY BANK KAKUMA	1200003411	6,963	6,963
23	Natiira Primary School	KCB	1283482630	4,988	4,988
24	Nationokar Primary School	KCB	1147023905	7,838	7,838
25	St. John Primary School	KCB	1281717193	4,567	4,567
26	St. John Primary School	KCB	1276518714	7,890	7,890
27	St. Mathew Nadome Primary School	KCB	1276518994	14,319	14,319
28	St. Patrick Lomidat Primary School	KCB	1287119085	16,202	16,202
29	St. Teresa Nakwamor Primary School	KCB	1146819595	8,320	8,320
30	St.Cosmos Napopongoit Primary School	KCB	1280377178	1,056	1,056
	Total			5,158,231	2,986,155

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	Focal Point person to resolve the issue	Status	Timeframe
REF: ELD/TURWC DF/33/16/2	Irregular payment of bursaries to both secondary and tertiary school	Query responded to	Fund Account Manager	Not resolved	30 June 2024
REF: ELD/TURWC DF/33/16/2	Transfers to secondary schools and other grants transfers	Query responded to	Fund Account Manager	Not resolved	30 June 2024
REF: ELD/TURWC	Irregular expenditure of Emergency Funds	Query responded to	Fund Account	Not	30 June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
DF/33/16/2			Manager	resolved	
2017-2018-1-01-0124-09-03	Management should ensure that the financial statements are revised to reflect a true and fair presentation of the financial position of NGCDF	<i>We have amended the financial statements accordingly to reflect a true and fair view.</i>	Fund Account Manager	Not resolved	30 June 2024
2017-2018-1-01-0124-09-03	Included in the training expenses figure of Kshs. 745,020 reflected in note 5 to the financial statements is an expenditure of Kshs. 310,000 which was not supported by invitation, attendance registers, and work tickets.	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2024
	Included in transfers to primary schools figure of Kshs 17,600,000 is environment and emergency projects expenditure of Kshs. 1,130,000 and ksh 1,100,000 respectively were transferred to Emiliat Primary bank account. No explanation has been provided for not opening separate bank accounts for each project and no reason was provided for not charging each expenditure to its expenditure item.	<i>The Ksh 1,100,000 was funds approved by the Board under code K4-023-124-2630204-104-2017/2018-006 for Completion of the girl's dormitory (Walling, flooring, painting, roofing and branding) and not under emergency funds. Ksh 1,130,000 was funds disbursed to the school for construction of boys</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2024

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Reference No.on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
		<i>and girls latrines which had been submerged by floods. The NGCDF has put in measures to ensure that each Project Management committee opens a separate bank account for NGCDF Funded projects</i>			
2017-2018-1-01-0124-09-0	Note 6 to the financial statements reflects transfers to secondary schools figure of Kshs.10, 600,000 which vary with the supporting documents figure of Kshs.15, 600,000 resulting to a variance of Kshs.5,000,000 which has not been explained or reconciled. Further, the transfers were made to one project management committee bank account used for the secondary school projects contrary to section 15(1) and 29(3) of the National Government Constituency Development Fund Regulations, 2016 which requires the project management committee to open a separate bank account in an approved bank for each approved project. Further, expenditure returns by the project management committee were not availed for audit verification	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	FAM	Not Resolved	30 June 2024



BETHWEL LOKATOI
Fund Account Manager.

APPENDIX

NOTICE OF PETITIONS, QUESTIONS & STATEMENTS

ORDER NO. 7 - STATEMENTS

It is notified that, pursuant to the provisions of Standing Order 44(2)(c), the following Statement will be requested—

No.	Subject	Member	Relevant Committee
1.	The expansion of <i>Kamandura-Mai-Mabiu</i> Road	<i>Hon. Brighton Yegon, MP (Konoin)</i>	Transport and Infrastructure

