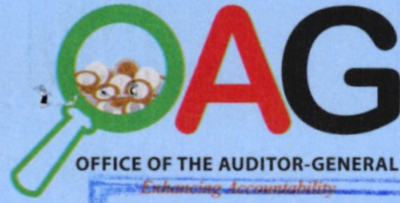



REPUBLIC OF KENYA



 <b>THE NATIONAL ASSEMBLY</b> <b>PAPERS LAID</b>	
DATE: 21 APR 2026	DAY: TUESDAY
REPORTED BY:	HON. SILYANUS OSORO, MP (MAJORITY PARTY WHIP)
CLERK-AT THE-TABLE:	MZOFU MWALE

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
TURKANA CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2025**



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NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND  
TURKANA CENTRAL CONSTITUENCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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Transitional International Public Sector Accounting Standards Financial Statements

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

**Fiduciary Management** - Members of Management directly entrusted with the responsibility of financial resources of the entity.

**Comparative Year** - Means the prior period.

## 2. 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 (amended 2023). 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### Mandate

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

- a) Recognize the constituency as a platform for the 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 exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **Vision**

Equitable Socio-economic development countrywide.

### **Mission**

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

### **Core Values**

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

### Functions of NG-CDF Committee

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

#### (b) Key Management

The NGCDF Turkana Central Constituency's 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)

#### Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Wesley maina
2.	National Sub-County Accountant	Stephen kokeno
3.	Chairman NGCDFC	Francis Engomo
4.	Member NGCDFC	Duncan Arono

#### (c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Turkana Central Constituency. The reports and recommendations of the Audit Committee, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

**(d) NGCDF Turkana Central Constituency Headquarters**

NGCDF Office

Naiwatorong Road

Lowdar, KENYA

**(e) NGCDF Turkana Central Constituency Contacts**

P.O. Box 522 – 30500 Lodwar

Telephone: (254) 0721885464

E-mail: [cdfturkanacentral@ngcdf.go.ke](mailto:cdfturkanacentral@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) NGCDF Turkana Central Constituency Bankers**

1. Kenya Commercial Bank.

(1147030472) - (Operations Account)

Lodwar Branch

P. O. Box 16 – 30500

Lodwar.

2. Deposit NIL

3. Kenya Commercial Bank and National bank

(Project Management Committee Accounts)

Lodwar Branches

**(g) Independent Auditor**

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






3. NGCDF Committee

Name	Details
 <p>Engomo Kochilinyang Francis – Chairman Male Adult Representative</p>	<p>Education: Master in International Development</p>
 <p>Duncan Arono Mwangavumbi– Secretary Male Adult Representative</p>	<p>Education: Diploma in Social work Sports official /Businessman</p>
 <p>Paulina Akiru Nangodia- Female Adult Representative</p>	<p>Primary Education Business Woman</p>
 <p>Roselina Akai Longor – Member Female Adult Representative</p>	<p>Primary Education Businesswoman</p>
 <p>Agnes Emoja- Female Youth Representative</p>	<p>Education: Diploma in Social work Student</p>

National Government Constituencies Development Fund (NGCDF)

Turkana Central Constituency

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	<p>Sylvia Ikai Nangor - PWD Representative</p>	<p>Certificate in Public Health Public health officer</p>
	<p>Stephen Ekwuom- Male youth Representative</p>	<p>Secondary Education Businessman</p>
	<p>Everline Akatorot Ekitela– Member Coopted Member</p>	<p>Date of Birth Secondary Education</p>
	<p>Wesley Maina - Fund Account Manager</p>	<p>Serving Fund Account Manager</p>
	<p>Thomas siele DCC Member</p>	<p>Deputy County Commissioner – Turkana Central Member Representative of National Government</p>

Kelly Namuya Served upto May 2025

#### 4. NG-CDFC Chairman's Report



##### Engomo Kochilinyang Francis- Chairperson, Turkana Central NG-CDF

I am pleased to present the financial statements for Turkana central Constituency for the financial year ended 30th June 2025. Turkana central Constituency is one of the six Constituencies in the larger Turkana County. This constituency is generally vast comprising of five electoral wards namely; Kerio Delta ward, Kangatoha ward, Kalokol Ward, Kanamkemer ward and Lodwar Township Ward. The constituency exhibits a hot and dry climatic condition with vegetation mainly characterized shrubs and acacia trees. Some parts of the constituency are mountainous. The people of Turkana central are predominantly pastoralists with some populations along the shores of lake Turkana practicing fishing while those in urban areas engage in business activities.

##### Budget Performance

The Constituencies Development Fund Act 2015 (Amended 2022) requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2024/2025 Turkana Central NGCDF was allocated a total of Ksh. 179,441,954.00 There was an opening balance of Ksh. 80,891,519 and outstanding balance of Ksh. 64,679,034 from the previous financial year resulting to a sum total of 325,012,508

The Constituency spent a total of Ksh.178,059,301 by end of the financial year leaving an unspent balance of Kshs. 96,511,253 which was still in our KCB Lodwar Bank account as at 30th June, 2025.

The Fund has strived to achieve its core mandates by ensuring timely and efficient disbursement of funds to all the project management committees.

#### **Key Achievements During 2024/2025 FY**

The following were the achievements during the year;

1. 1,223 and 915 needy students benefited from secondary and tertiary institutions bursary kitties respectively.
2. Continued monitoring and evaluation of 36 completed projects and 5 ongoing projects.

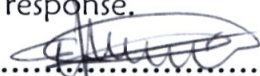
#### **Emerging Issues**

- The number of bursary beneficiaries keeps increasing yearly due to the publicity and sensitization given to encourage further learning.
- Insecurity within the constituency keeps evolving and continuously affects our performance.

#### **Key Implementation Challenges.**

- Due to the rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure affects our efforts to undertake and intensify regular monitoring and evaluation. Instead every NGCDFC member representing wards across the constituency is encouraged to keep close contact with the ongoing projects and accordingly shares his or her findings during NGCDFC meetings for action by the committee.
- Sourcing of construction material is hampered by the distance and remoteness of some of the project sites. Cost of materials ends up rising unnecessarily. We have engaged local suppliers of hardware and masonry materials to standardize and make available construction material at reasonable costs.

- Insecurity within the constituency is a constant challenge that affects our performance. We end up hiring security escorts to enable us access project sites though at additional costs.
- Inadequate technical officers resulting to slow response to technical issues. The NGCDF employed staffs who work together with the Technical Officers to help in speeding up response.



.....  
Name: Francis Engomo

Chairman NGCDF Committee

## 5. Statement of Performance Against Predetermined Objectives for FY 2024/2025

### 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 the NGCDF Turkana Central Constituency 2021-2025 plan are to:

- 1) To improve access, affordability and availability of quality education.
- 2) To harness talent and empower youths.
- 3) To cater for any unforeseen occurrences in the constituency.
- 4) To promote environmental sustainability in the constituency.
- 5) To enhance security in the constituency.
- 6) To improve tracking of implementation of NG-CDF programmes
- 7) To promote performance management and smooth running of the NG-CDF Office

### Progress on the attainment of Strategic development objectives

To implement and cascade 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:

*National Government Constituencies Development Fund (NGCDF)*

*Turkana Central Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access, affordability and availability of quality education	Increased enrolment in primary schools, improved transition to secondary schools and tertiary institutions and generally increased literacy levels,	<ul style="list-style-type: none"> <li>- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- Number of bursary beneficiaries at all levels</li> <li>- Number of students joining and transitioning through learning institutions.</li> </ul>	<p>1,223 and 912 students benefited from both secondary and tertiary bursary kitties respectively.</p> <p>Bursary sub-committee minutes available</p> <p>Bursary launch report available</p> <p>Bursary advert available</p> <p>New and ongoing classrooms completed</p>
Security	Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development	Decreasing cases of insecurity and increased peaceful coexistence.	<ul style="list-style-type: none"> <li>Number of usable physical infrastructures built at Police Stations, DCC Offices, ACC Offices and Chiefs' Offices.</li> <li>- Programs promoting social interactions and peaceful coexistence.</li> </ul>	<p>1 post police post fence constructed</p> <p>2 administration police blocks and ablution blocks funded and construction will commence soon</p>
Climate Change Mitigation	To promote environmental sustainability by protection conservation and efficient exploitation of	Increase in the number of trees planted.	<ul style="list-style-type: none"> <li>- Conservation of soil by trees</li> </ul>	<p>solarization system installed at Kangatotha primary school</p>

*National Government Constituencies Development Fund (NGCDF)*

*Turkana Central Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

	environment and natural resources			
Sports	Mainstream and empower youth and gender issues in development	Increased interaction of youths and women in development programs	Increase in development projects and programs among the youth and women and increase in number of youths and women participating.	Youth and women involved in project identification during public participation Youth and women awarded contracts
Emergency	To cater for unforeseen occurrences in the constituency.	Catering for any unforeseen occurrences in the constituency.	Prompt response in case of any occurrences.	Kangatotha primary school dormitory and dining hall renovated Kanamkemer mixed day secondary school fence completed NG-CDF main office renovated
Disaster Management	Improve productivity to attain food security and human dignity.	Increased learning and knowledge acquisition.	- Number of literate people. - Number of a variety of food items produced.	1655 farmers, fisher folks and business people were sensitized on fire infernos, flash floods and strong storms across the constituency
Tracking Of Results.	To improve tracking of implementation of NGCDF programmes.	Quality work is achieved.	Efficiency in work performance and within the specified period.	Performance appraisal training and filling of forms attended
Institutional Strengthening	To promote performance management and smooth running of NGCDF Office.	Well planned and organized work is achieved.	Increase in the number of usable physical tools and equipment. Employee satisfaction and availability of reports.	Staffs trained on professional work ethics Repaired and maintained 2 office desks

*National Government Constituencies Development Fund (NGCDF)*

*Turkana Central Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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6. Governance Statement

a. NG-CDFC Process of Appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
  - a) The national government official responsible for co-ordination of national government functions.
  - b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
  - c) Two women nominated in accordance with subsection (3) one of whom shall be a youth at the date of appointment;
  - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - e) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act;
  - f) The officer of the board seconded to the constituency committee by the board who shall be an ex officio member without a vote.
  - g) One member co-opted by the board in accordance with regulations made by the board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the board.

The current NGCDFC members were gazetted on 21/05/2025 via The Kenya Gazette Vol. CXXIV – No. 98 and the first meeting was held on 16/06/2025.

The persons appointed are drawn from different groupings as follows;

- Male Adult Francis Engomo - Chairman
- Male Adult – Duncan Arono - Secretary
- Female Adult – Paulina Akiru - Member
- Female Youth Agnes Emoja – - Member
- PWD Representative Sylvia Nangor - - Member
- Co-Opted Member -Everline Akatorot Ekitela
- Male youth -Stephen Ekuwom - – Member
- Female Adult – Roseline Akai – Member

**b. NG-CDFC Tenure**

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

**c. The Role of the Constituency Committee**

In accordance with the NGCDF Act, Constituency Committee is expected to:

- Building capacity of Project Management Committees (PMCs), NGCDFC Staffs and sensitize the community on the operations of the fund
- Consider project proposals from all wards in the constituency, ensuring adequate funding of the proposed projects
- Ensure that all proposed projects that are approved for funding meet Section 24 of the Act
- Monitor the implementation of projects, generate the requisite reports thereof including financial statements and submit to the NGCDF board
- Consult with relevant government departments in execution of its mandate
- Enter into performance contracting with the board on annual basis
- Constitute Project Management Committees, open and close PMC accounts, receive project returns and offer overall management of the PMCs.
- Ensure compliance with the provisions of the law and the associated regulations governing implementation of NGCDF funded projects.

**d. Removal of a Member**

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

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

In removing a member, the Constituency committee receives a complaint against a member clearly setting out the particulars of the issue(s) complained about. The concerned member may be invited to the meeting to respond to the complaints or may respond in writing. The constituency committee makes a decision having given a fair hearing to the member whom a complaint is made and communicates the decision to the National NGCDF board for determination.

**e. NG-CDFC Induction and Training**

The constituted constituency committee undertakes inductions and training of its members, NGCDFC Staff and PMCs accordingly. The Constituency Committee, first ensures that its members are sufficiently trained to equip them undertake their mandate. With the subsequent recruitment of NGCDFC staff, the Constituency Committee ensures that their staff are trained. With continuous training, the staff are equipped to be relied upon by the NGCDFC in the implementation of its projects and programmes.

For instance, the Turkana Central NGCDF Committee and Staff were trained in May 2024 in Nakuru on various topics covering project identification, budgeting, implementation, monitoring, evaluation and reporting.

Thereafter PMCs are formed for purposes of project implementation. NGCDFC projects are implemented by the PMCs and are trained to ensure proper implementation of

projects. This training to all the groups has to be continuous to ensure that the concerned persons or groups are sufficiently refreshed throughout.

f. **Number of Meetings;**

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall meet at least six times in a year and not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In Turkana central Constituency, the NG-CDF Committee conducted 11 meetings .

*National Government Constituencies Development Fund (NGCDF)*

*Turkana Central Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2025*

	Name Of Committee Member	Meetings Held										
		16/7 /24	12/8 /24	9/9/ 24	12/11/ 24	10/1 2/24	6/1/25	17/2 /25	5/3/ 25	7/4/ 25	2/6/ 25	11/6/25
1	Francis Engomo	√	√	√	√	x	x	x	√	√	√	√
2	Dancun Arono	√	√	√	√	x	x	x	√	√	√	√
3	Stephen Ekuwom	√	√	√	√	√	√	√	√	√	√	√
4	Agnes Emoja	√	√	√	√	x	x	x	√	√	√	√
5	Paulina Akiru	√	√	√	√	x	x	x	√	√	√	√
6	Sylvia Nangor	√	√	√	√	√	√	√	√	√	√	√
7	Roselina Akai	√	√	√	√	x	x	x	√	√	√	√
8	Kelly Lemuya	√	√	√	√	x	x	x	√	√	x	X
9	Thomas Siele	√	√	√	√	x	x	x	√	√	√	√
10	Wesley maina	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

The NGCDFC members are remunerated at a rate of Ksh. 7,000 for the Chairperson and Ksh. 5,000 for the rest of the members.

**h. Disclose the Policy on Conflict of Interest**

In the event of conflict of interest, a constituency committee member is required to disclose his or her interests prior. Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

It may call for possible disqualification and/or disassociation him/herself from the activity at hand. Constituency committee members and any other related person are bound by Ethics and anticorruption regulations by which they must observe. It is upon the committee to be most ethical and conduct its affairs in an orderly manner.

**i. Succession Plan**

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

**j. Ethics and Code of Conduct**

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

**k. Risk Management**

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- To identify possible risks that may interfere with proper implementation of projects.
- To formulate controls and strategies to mitigate effects of risk occurrence.
- To report on the risks occurred and ways used to manage them.

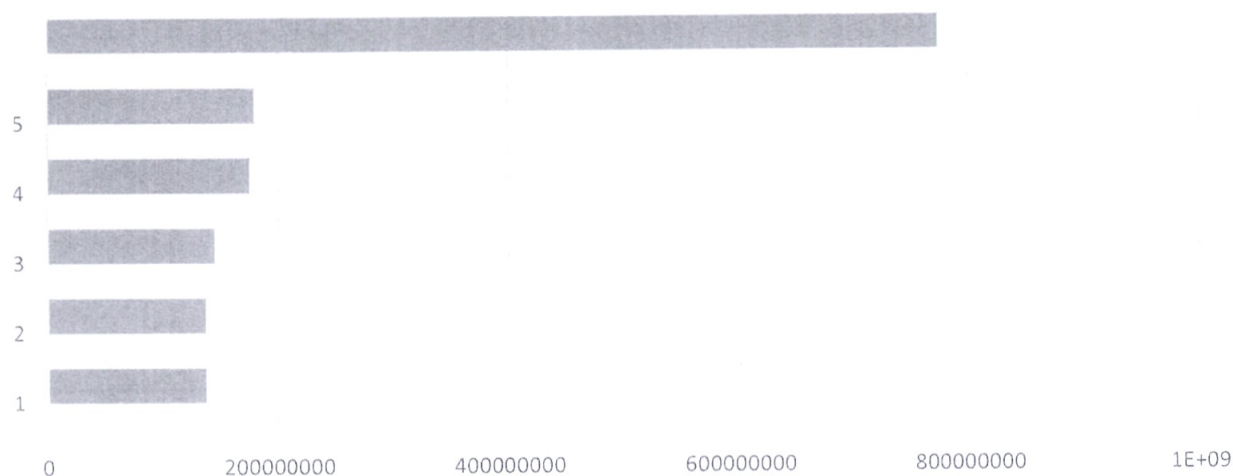
7. Management Discussion and Analysis

NGCDF Turkana central has received a total of Kshs 774,669,125 for the last five (5) years.

Table 1: Funds Allocation for the Last 5 Years

S/No.	Financial year	Allocation (Kshs)
1.	2020/21	137,088,879
2.	2021/22	137,088,879
3.	2022/23	145,687,603
4.	2023/24	175,361,810
5.	2024/25	179,441,954
	<b>Total</b>	<b>774,669,125</b>

Turkana Central Allocations



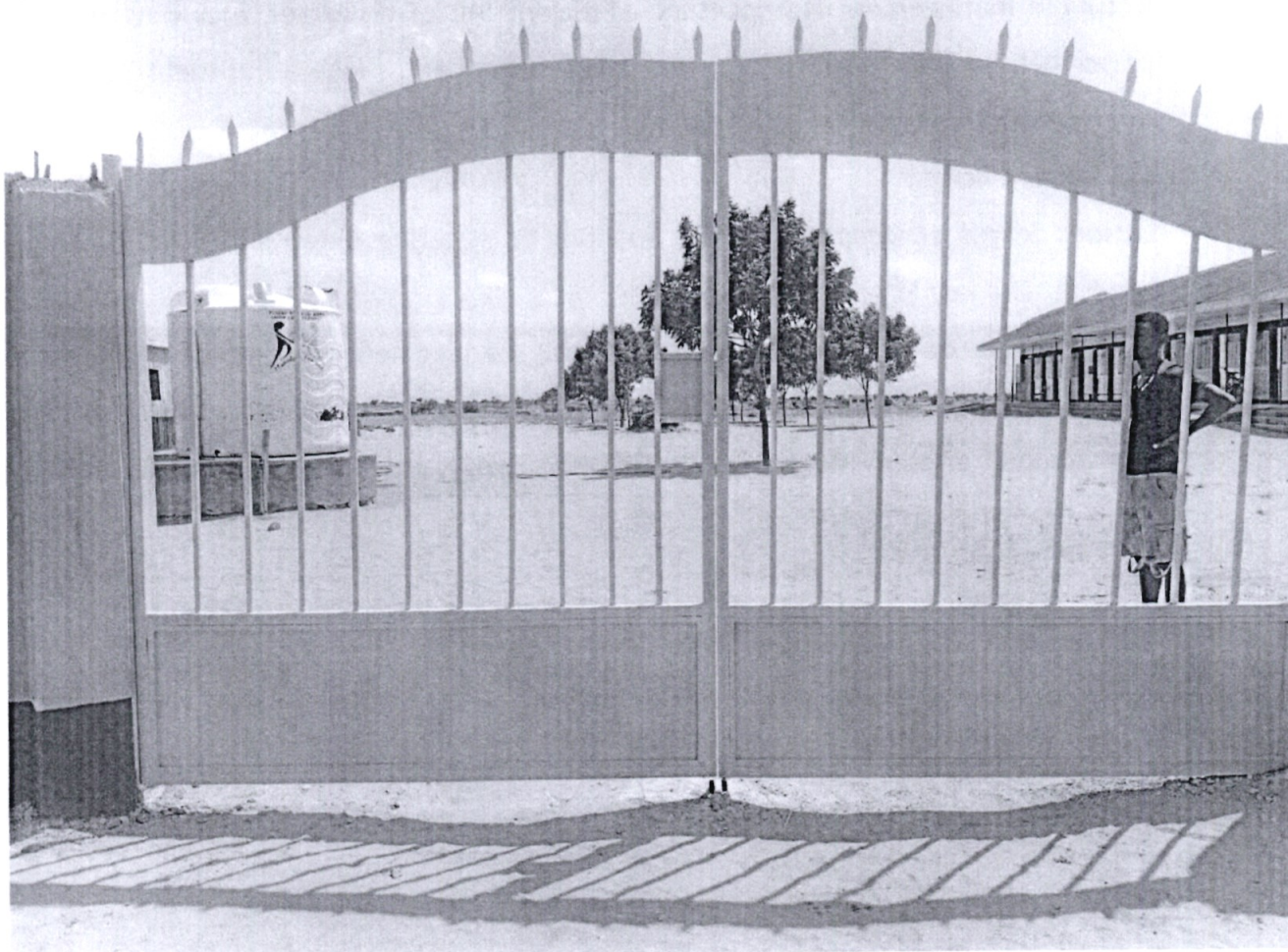
The funds disbursed to the constituency were utilized in implementation of various projects as summarized Projects were implemented in the following sectors:

6.1 Key Achievements

- A warded full scholarship to medical students and Primary teacher students to empower and create key human resource within locals
- Improved education and infrastructure in primary and secondary schools
- Increased allocation to bursaries
- Constructed 4 laboratories and a library under way the first ever in the constituency



*Figure 1- Kerio Primary School - Construction of JSS Classrooms*



*Figure 2- Kanamkemer secondary School - Ongoing Fencing of School Land and Gates Installation*

## 6.2 Emerging Issues

- **Technological advancement-** NG-CDF Turkana Central needs to adapt to emerging technologies to enhance efficiency and effectiveness while addressing potential risks and challenges associated with digital transformation.
- **Climate change and environmental sustainability-** the constituency faced the impacts of climate change. There is need to incorporate measures for climate resilience, renewable energy adoption, sustainable infrastructure development, and mitigation of environmental risks to ensure the long-term well-being of the community
- **Roll out of the E-GP System:** The roll out of the E-GP system requires more resources and time to build capacity of the procurement officers, suppliers and contractors.

Resource management is important - Efficient use of resources, including time, budget, and personnel, is vital. Monitor resource usage closely and make adjustments as needed to avoid overrun and burnout

### 6.3 Lessons Learnt

Lessons learnt encompasses some positive or negative externalities in the implementation process. The key lessons learnt include:

**Risk management is essential** - Proactive risk management can prevent issues from becoming major problems. Climate change is real and mitigation should be prioritized to avoid unrepresented effects. Identify potential risks early, monitor them continuously, and have mitigation plans in place



---

Name: Wesley maina

Fund Account Manager

## 8. Environmental and Sustainability Reporting

We strive to regenerate and maintain our environment. Turkana Central NG-CDF has initiated programmes of climate change mitigation to sustain our implemented projects.

### 1. Sustainability strategy and profile -

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

- a. **Education and Training:** Turkana Central Constituency's 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 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.

## **2. Environmental performance**

- Once in an academic Year during the rainy season, NG-CDF supports students carry out tree planting as environmental conservation activities.
- NGCDFC organises public baraza where the youth and the community in general are sensitized on the impact of drugs.
- NG-CDF sponsored sporting activities / tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff have at least one day in the financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

## **3. Employee Welfare**

We invest in providing the best working environment for our employees. Turkana Central 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 Central Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

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

Turkana Central 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 practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to 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 East Constituency has endeavored to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

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

Turkana Central Constituency 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 NGCDF 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 Central Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

.....



Name: Wesley maina

Fund Account Manager.

## 9. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF - Turkana central 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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Turkana Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual 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, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF - Turkana Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

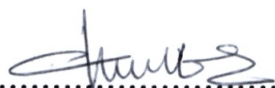
The Accounting Officer in charge of the NGCDF Turkana Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of

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.

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The NGCDF - Turkana Central Constituency financial statements were approved and signed by the Accounting Officer on 08/08/2025.



.....  
Name: Francis Engomo  
Chairman – NGCDF Committee



.....  
Name: Wesley maina  
Fund Account Manager

# REPUBLIC OF KENYA



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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

- A. Report on 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 the 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; and,
- C. Report on 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 transitional International Public Sector Accounting Standards (IPSAS) financial of National Government Constituencies Development Fund

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*Report of the Auditor-General on National Government Constituencies Development Fund - Turkana Central Constituency for the year ended 30 June, 2025*

– Turkana Central Constituency set out on pages 1 to 69, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Turkana Central Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025).

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.5,419,920 as disclosed in Note 23 to the financial statements. However, the summary of fixed asset register at Annex 1 to the financial statements reflected a balance of Kshs.33,802,000 resulting in an unreconciled variance of Kshs.28,382,080.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.5,419,921 could not be confirmed.

#### **2. Unsupported Project Management Committee (PMC) Account Balances**

The statement of financial position includes a cash and cash equivalents balance of Kshs.96,511,253 as disclosed in Note 19 to the financial statements. Included in this balance is Kshs.2,842,729 in respect of balances in the various Project Management Committee accounts. However, bank reconciliation statements, cashbooks, and certificate of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balance of Kshs.2,842,729 could not be confirmed.

#### **3. Inaccuracies in Statement of Comparison of Budget and Actual Amounts**

The statement of comparison of budget and actual amounts includes other government units certified works of Kshs.97,185,056. However, the statement of cash flows reflects an amount of Kshs.97,353,709 resulting in an unreconciled variance of Kshs.168,653.

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Turkana Central Constituency 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 statement of comparison of budget and actual amounts disclosed that the Fund had a final revenue budget amount of Kshs.325,012,508 but only received a total amount of Kshs.274,570,553 resulting in under-funding of Kshs.50,441,954 or 16% of the budget. Similarly, the Fund had a final expenditure budget of Kshs.325,012,509 out of which a total of Kshs.177,889,648 was spent resulting in overall under absorption of Kshs.147,122,861 or 45% of budget.

The underfunding and underutilization of the budget affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not qualified 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 transitional IPSAS financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to xxxii which comprise of Key Constituency Information and Management, National Government Constituencies Development Fund (NGCDF) Committee, National Government Constituencies Development Fund Committee (NG-CDFC), Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's transitional IPSAS financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the transitional IPSAS financial statements or

my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non-Remittance of Public Procurement Capacity Building Levy**

Review of documents revealed that Management did not deduct and remit the public procurement capacity building levy. This was contrary to Paragraph 3(1) of Legal Notice 206 of the Levy Order 2023 which provides that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of 0.03% of the value of the signed contract, exclusive of applicable taxes.

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

#### **2. Undisclosed Tax Arrears to Kenya Revenue Authority**

The statement of financial position reflects a nil balance under trade and other payables as disclosed in Note 26 to the financial statements. Following a tax audit covering the five-year period from 2014 to 2018, NG-CDF Turkana Central Constituency was assessed to have tax arrears amounting to Kshs.290,994 owed to the authority. However, the tax liability was not disclosed in the financial statements which is contrary to Regulation 23(2a) of the Public Finance Management (National Governments) Regulations, 2015 which states that an Accounting Officer shall comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation.

In the circumstances, Management was in breach of tax laws.

#### **3. Non-Remittances of National Social Security Fund Contributions**

Review of the statutory deduction's files revealed that the Fund Management did not remit a total of Kshs.520,960 deductions from the staff between June, 2021 to October, 2024

to National Social Security Fund (NSSF). This attracted penalties amounting to Kshs.725,040 resulting in total amount payable balance of Kshs.1,246,000. This was contrary to Regulation 23(2a) of the Public Finance Management (National Government) Regulations, 2015 which provides that an Accounting Officer shall comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation.

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

#### **4. Poor Implementation of Projects**

Review of documents revealed that projects costing a total of Kshs.13,050,231 were not supported by handover reports and work plans which was contrary to Regulation 15(2) of the National Government Constituency Development Fund Regulations, 2016 which states that a project management committee shall prepare and submit hand over reports to a Constituency Committee. Further, field inspection of five (5) projects with disbursements amounting to Kshs.30,438,751 on 29 July, 2025 revealed implementation anomalies including poor workmanship and non-labelling of the projects.

In the circumstances, the value for money on the expenditure incurred on projects could not be confirmed.

#### **5. Irregularities in Procurement of Construction of Chain link Fence and Sentry House at Kerio Boys**

Review of records revealed that the Fund disbursed an amount of Kshs.9,046,380 for the construction of chain link fence and sentry house at Kerio Boys Secondary School. However, during project implementation, there was a change of scope of works from the initial 18 acres to 62 acres. This was contrary to Section 139(1) of the Public Procurement and Asset Disposal Act 2015 which provides that an amendment or a variation to a contract resulting from a procurement proceeding is effective only if amendments or variations to contracts is approved in writing by the respective tender awarding authority within a procuring entity and any contract variations or amendments for goods, works and services shall be as prescribed. Further, the signed contract agreement for the change of scope of works was not provided.

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

#### **6. Delay in the Construction of One Storey Building at Kalokol High School**

Review of records revealed that the Fund disbursed an amount of Kshs.16,789,152 for the construction of suspended first floor slab, beams, columns and walling of the first floor of eight (8) classes and thirteen (13) offices at Kalokol Mixed Secondary School. However, the project file, the Project Management Committee reports, land ownership documents and the procurement documents were not provided for audit.

Project verification conducted on 18 November, 2025, revealed that the construction works were not on-going and had stalled, neither the contractor nor materials were on site.

In the circumstances, the value for money on the expenditure incurred on the delayed project could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

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**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

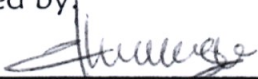
**15 December, 2025**


*National Government Constituencies Development Fund (NGCDF)  
Turkana Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*


11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>179,441,954</b>
Expenses		
Employee costs	10	3,815,187
Committee expenses	11	3,092,900
Use of Goods and Services	12	10,236,762
Other Government Units Actual expenditure	13	97,353,709
Other Grants and Transfers Actual expenditure	14	58,511,500
Depreciation and amortization expense	15	602,213
Digital Hubs Expenses Actual expenditure	16	-
<b>Total expenses</b>		<b>173,612,271</b>
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>5,829,683</b>

The Constituency financial statements were approved by the NGCDFC on 08/08/2025 and signed by:

  
Chairman NG-CDF  
Committee  
Name: Francis Engomo

  
National Sub-County  
Accountant  
Name: Stephen Kokeno  
ICPAK M/No: 10200

  
Fund Account Manager  
Name: Wesley Maina

*National Government Constituencies Development Fund (NGCDF)  
Turkana Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*


12. Statement of Financial Position as at 30th June, 2025


	No	FY 2024/2025	Opening Statement 1st
	te		July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	96,511,252.50	80,891,519
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	50,441,954.47	64,679,034
Prepayments	22	-	-
<b>Total Current Assets</b>		<b>146,953,206.97</b>	<b>145,570,553</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	5,419,920.60	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>5,419,920.60</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>152,373,127.57</b>	<b>145,570,553</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-


*National Government Constituencies Development Fund (NGCDF)  
Turkana Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,945,782	972,891
<b>Total Current Liabilities</b>		<b>1,945,782</b>	<b>972,891</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>1,945,782</b>	<b>972,891</b>
<b>Net Assets (A-B)</b>			
		<b>150,427,345.57</b>	<b>144,597,662</b>
<b>Represented by:</b>			
Revaluation Reserves		150,427,345.17	144,597,662
Accumulated Surplus			
<b>Total Net Assets</b>		<b>150,427,345.17</b>	<b>144,597,662</b>

The Constituency financial statements set out on pages 1 to 6 approved by NG CDFC on 08/08/2025 and signed by:

  
 Chairman NG-CDF  
 Committee  
 Name: Francis Engomo

  
 National Sub-County  
 Accountant  
 Name: Stephen Kokeno  
 ICPAK M/No: 10280

  
 Fund Account Manager  
 Name: Wesley Maina

*National Government Constituencies Development Fund (NGCDF)*  
*Turkana Central Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation	Accumulated	Total
	Reserve	surplus/Deficit	
		Kshs	Kshs
Fund Balance as at 30 <sup>th</sup> June 2024		78,632,857	78,632,857
Adjustments			
Recognition of Assets		66,937,696	66,937,696
Recognition of Liabilities		972,891	972,891
As at July 1, 2024		144,597,662	144,597,662
Surplus/(Deficit) For the Period		5,829,683	5,829,683
Revaluation Gain/Loss		-	-
As at June 30, 2025		150,427,345	150,427,345

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

*National Government Constituencies Development Fund (NGCDF)  
Turkana Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

14. Statement of Cash Flows for The Year Ended 30th June 2025

	Notes	Period ended June Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		193,679,034
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>193,679,034</b>
<b>Payments</b>		
Employee costs		2,842,296
Committee expenses		3,092,900
Use of Goods and Services		10,236,762
Other Government Units Certified Works		97,353,709
Other Grants and Transfers		58,511,500
Digital Hubs Expenses		-
<b>Total Payments</b>		<b>172,037,167</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	30	<b>21,641,867</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		6,022,134
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		<b>6,022,134</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>15,619,733</b>
<b>Cash Flows from Financing Activities</b>		
Lease payment		-
<b>Net Cash Flows from Financing Activities</b>		<b>15,619,733</b>
Cash and cash equivalents at Period Start	19	80,891,519
Cash and cash equivalents at Period End	19	96,511,253

*National Government Constituencies Development Fund (NGCDF)*  
*Turkana Central Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	D	e=(c-d)	f=d/c *100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	80,891,519	64,679,034	325,012,508	274,570,553	50,441,954	85
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
<b>Totals</b>	<b>179,441,954</b>	<b>80,891,519</b>	<b>64,679,034</b>	<b>325,012,508</b>	<b>274,570,553</b>	<b>50,441,954</b>	<b>85</b>
Expenses							
Employee costs	4,459,368	227,326	-	4,686,694	2,842,296	1,844,398	61

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	D	e=(c-d)	f=d/c *100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Committee expenses	2,928,000	346,883	-	3,274,883	3,092,900	181,983	94
Use of Goods and Services	8,673,060	1,670,932	-	10,343,992	10,236,762	107,230	98
Other Government Units Certified Works	73,839,102	61,047,002	58,566,535	193,452,640	97,185,056	96,267,584	50
Other Grants and Transfers	58,179,313	16,120,924	45,100	74,345,337	58,510,500	15,834,837	78
Digital Hubs Expenses	2,500,000	-	-	2,500,000	-	2,500,000	0
Strategic Plan	-	1,300,000	-	1,300,000	-	1,300,000	0
Others -	-	178,452	6,067,400	6,245,852	6,022,134	223,718	96
Funds Pending Approval**	28,863,110	-	-	28,863,110	-	28,863,110	0
				-			

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs				
	a	b	C = (a+b)	D			
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Total Expenditure	179,441,954	80,891,519	64,679,035	325,012,509	177,889,648	147,122,861	54
Surplus for the period	-	-	-	-	-	-	-

**\*\*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) The Compensation of Employees utilization stands at 61% because the NGCDFC Staff gratuity that has not been paid.
- (b) The Use of Goods and Services utilization stands at 98% because the numerous capacity building exercises that came up towards end of the financial year and domestic travels
- (c) The Other Government Units Certified Works utilization stands a 50% because of the delay in disbursement that was partly received in the 4th quarter and the seceding financial year.
- (d) The Other Grants and Transfers utilization stands at 54% because of the delay in disbursement that was partly received in the 4th quarter and the seceding financial year.

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	146,953,208
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2025	50,441,954
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	96,511,254

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 08/08/2025 and signed by:



Fund Account Manager

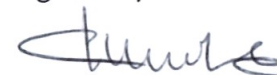
Name: Wesley Maina



National Sub-County Accountant

Name: Stephen Kokeno

ICPAK M/No: 10200



Chairman NG-CDF Committee

Name: Francis Engomo

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16. Budget Execution by Sectors and Projects for The Year Ended 30<sup>th</sup> June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,459,368	227,326		4,686,694	2,842,296	1,844,398
1.2 Committee allowances	1,528,000	333,987		1,861,987	1,827,900	34,087
1.3 Use of goods and services	3,689,801.77	1,551,954		5,241,756	5,198,662	43,094
<b>Sub-total</b>	<b>9,677,170</b>	<b>2,113,267</b>	<b>-</b>	<b>11,790,437</b>	<b>9,868,858</b>	<b>1,921,579</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building						
2.2 Committee allowances	1,400,000	12,896		1,412,896	1,265,000	147,896
2.3 Use of goods and services	4,983,258.63	118,978		5,102,237	4,875,600	226,637
<b>Sub-total</b>	<b>6,383,258.63</b>	<b>131,874.00</b>	<b>-</b>	<b>6,515,132.63</b>	<b>6,140,600.00</b>	<b>374,532.63</b>

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		Previous Years'			
	Opening Balance (C/Bk) and AIA	Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs
3.0 Emergency					
3.1 Primary Schools					
KANGATOTHA PRIMARY	2,730,000		2,730,000	2,730,000	-
NABWEL EKOROT	1,892,365		1,892,365	1,892,365	-
NAMALU PRY	2,193,000		2,193,000	2,193,000	-
NAMALU PRY	2,512,000		2,512,000	2,512,000	-
Utilized	116,948		116,948		116,948
Sub-total	9,444,313	-	9,444,313	9,327,365	116,948
Sub-total					
4.0 Bursary and Social Security					
4.1 Primary Schools					

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.2 Secondary Schools	14,650,000	3,034,937		17,684,937	17,165,270	519,667
4.3 Tertiary Institutions	19,135,000	10,285,987	45,100	29,466,087	29,369,795	96,292
4.4 Universities				-		-
4.5 Social Security	2,500,000			2,500,000		2,500,000-
4.6 Education Day						
<b>Sub-total</b>	<b>36,285,000</b>	<b>13,320,924</b>	<b>45,100</b>	<b>49,651,024</b>	<b>46,535,065</b>	<b>3,115,959</b>
5.0 Climate Change Mitigation						
7.0 Environment				-		
ALFRED POWERY PRIMARY SCHOOL	200,000			200,000		
ILLE PRIMARY SCHOOL	100,000			100,000		
KANGATOTHA PRIMARY SCHOOL	100,000			100,000		

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KANGIRISAE PRIMARY SCHOOL	100,000			100,000		
KANGATOTHA PRIMARY SCHOOL	1,500,000			1,500,000		
				-		
<b>Sub-total</b>	<b>2,000,000</b>	-	-	<b>2,000,000</b>	-	
<b>6.0 Primary Schools Projects</b>						
AKATUMAN PRIMARY SCHOOL		2,192,819		2,192,819	2,192,695	124
ALFRED POWERY PRIMARY SCHOOL		2,080,000		2,080,000	2,077,725	2,275
ALFRED POWERY PRIMARY SCHOOL		969		969	-	969
CANAN PRIMARY SCHOOL		276		276	-	276
CHOKOCHOK PRIMARY SCHOOL		1,851,820		1,851,820	1,846,072	5,748
ECHWA PRIMARY	600,000	2,678		602,678	-	602,678

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
ELIYE PRIMARY SCHOOL		2,282,339		2,282,339	2,275,986	6,353
FAITH HOMES PRIMARY		616		616	-	616
KAIKIR PRIMARY SCHOOL		1,038		1,038	-	1,038
KAIKOL PRIMARY SCHOOL		162,500		162,500	161,280	1,220
KAIKOL PRIMARY SCHOOL			1,000,000	1,000,000	998,050	1,950
KAKEMERA PRIMARY SCHOOL	3,350,000	400		3,350,400	-	3,350,400
KAKIMAT PRIMARY SCHOOL		4,323		4,323	-	4,323
KAKWANYANG PRIMARY		1,091		1,091	-	1,091
KALIMAPUS PRIMARY SCHOOL		501,284		501,284	498,802	2,482
KALOKOL GIRLS PRIMARY SCHOOL		404		404	-	404
KALOTUM PRIMARY SCHOOL		2,188		2,188	-	2,188

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KANGAGETEI PRIMARY		650	500,000	500,650	499,745	905
KANGATOTHA PRIMARY SCHOOL&JSS	1,250,000		4,822,900	6,072,900	4,818,645	1,254,255
KANGATOTHA PRIMARY SCHOOL		4,644,901		4,644,901	4,624,958	19,943
KANGIRISAE PRIMARY SCHOOL				360,000	358,250	1,750
KAPUA PRIMARY		1,523		1,523	-	1,523
KATAMAT PRIMARY SCHOOL		752,917		752,917	743,217	9,700
KATULA PRIMARY		650		650	-	650
KERIO PRIMARY SCHOOL	4,000,000		7,462,500	11,462,500	7,815,262	3,647,238
KERIO PRIMARY SCHOOL		4,743,392		4,743,392	4,392,425	350,967
KERIO PRIMARY SCHOOL			1,000,000	1,000,000		1,000,000
KERIO PRIMARY SCHOOL			700,000	700,000		700,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
LOBOLO PRIMARY	1,950,000			1,950,000		1,950,000
LOBOROT PRIMARY SCHOOL		1,850,000		1,850,000	1,847,025	2,975
LOCHUGA PRIMARY		1,102		1,102	-	1,102
LODWAR GIRLS PRIMARY	3,489,348	23		3,489,370	-	3,489,370
LOKALALIO PRIMARY		1,148		1,148	-	1,148
LOKATIKON PRIMARY	700,000	924		700,924	-	700,924
LOKIPE PRIMARY		3,497		3,497	-	3,497
LOKIPETOT PRIMARY		1,056		1,056	-	1,056
LOLUPE PRIMARY SCHOOL		2,086,528		2,086,528	2,084,455	2,073
LOMOPUS PRIMARY	2,800,000			2,800,000		2,800,000
LOMOPUS PRIMARY	2,850,000			2,850,000		2,850,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
LOCHORAIKENY PRIMARY	2,100,000			2,100,000		2,100,000
LOMOPUS PRIMARY SCHOOL	3,500,000	8,342,140		11,842,140	8,331,875	3,510,265
LONG'ECH PRIMARY SCHOOL		1,566,027	302,588	1,868,615	1,866,188	2,427
LOPANGAE PRIMARY		1,074		1,074	-	1,074
LOPONGO PRIMARY SCHOOL		2,473		2,473	-	2,473
LOREAMATET PRIMARY SCHOOL	700,000	1,394		701,394	-	701,394
LOTIIRA PRIMARY		3,237		3,237	-	3,237
LOTUKUMO PRIMARY		4,158		4,158	-	4,158
LOTUREREI PRIMARY		130		130	-	130
LOYORO PRIMARY		1,064	3,600,000	3,601,064	3,597,907	3,157
LOWAE PRIMARY	1,950,000			1,950,000		1,950,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
MAGGIES AKUTUMAN PRIMARY		1,410		1,410	-	1,410
MERIER PRIMARY		4,230		4,230	-	4,230
METHEWAN PRIMARY SCHOOL	1,150,000	2,608		1,152,608	995,356	157,252
MURUONGOR PRIMARY	700,000			700,000		700,000
MONTI PRIMARY SCH		777		777	-	777
NAIPA PRIMARY	5,550,000			5,550,000		5,550,000
NABWELPUS PRIMARY		2,775		2,775	-	2,775
NADIPOE PRIMARY		4,692		4,692	-	4,692
NADOTO PRIMARY SCHOOL		2,478	1,000,000	1,002,478	998,627	3,851
NAKALALE PRIMARY SCHOOL	1,950,000	1,000,060		2,950,060	996,150	1,953,910
NAKECHICHOK PRIMARY		1,240		1,240	-	1,240

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Kshs	Kshs	Kshs
NAKEPOKON PRIMARY SCHOOL	751,254		751,254	749,816	1,438
NAKIRIA PRIMARY	3,034		3,034	-	3,034
NAKORET PRIMARY	162		162	-	162
NAKORIONGORA PRIMARY	2,151		2,151	-	2,151
NAKUDET PRIMARY	1,284		1,284	-	1,284
NAKWAMEKWI PRIMARY	1,000,000		1,000,000		1,000,000
NAKURIO PRIMARY SCHOOL	5,509	3,006,336	3,011,845	3,010,788	1,057
NAMUKUSE PRIMARY	859,350		859,350	852,570	6,780
NAMUKUSE PRIMARY	1,300,000		1,300,000		1,300,000
NANGORCHOTO PRIMARY	700,000		700,000		700,000
NANGOLEKURUK PRIMARY	514		514	-	514

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NAOROS PRIMARY		1,402		1,402	-	1,402
NAPEGET PRIMARY		17,662		17,662	-	17,662
NAPETEO PRIMARY		1,819		1,819	-	1,819
NAPETET MIXED		1,234		1,234	-	1,234
NAPUU PRIMARY		6,095		6,095	-	6,095
NARENKO PRIMARY		1,124		1,124	-	1,124
NASEKON PRIMARY		97,303		97,303	96,690	613
NATAGILAE PRIMARY	1,850,000	3,230		1,853,230	-	1,853,230
NATIIRA PRIMARY		488		488		488
NATOLE PRIMARY		950		950	-	950
NARIAMWO PRIMARY	700,000			700,000		700,000

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
NAYENAE ANGAKALILALIO PRIMARY	1,850,000			1,850,000		1,850,000
NATOOT PRIMARY		603		603	-	603
NATOOT PRIMARY SCHOOL		300,603		300,603	-	300,603
NGATAPARIN PRIMARY	600,000	1,273		601,273	-	601,273
NGIMURIEA PRIMARY		105		105	-	105
ST.MARY PRIMARY SCHOOL		200,000		200,000	-	200,000
TURKANA EDUCATION PRIMARY SCH		553		553	-	553
WADACH PRIMARY		9,210		9,210	-	9,210
ST MARYS PRIMARY		760,450		760,450	758,907	1,543
KANGIRISAEI PRIMARY		360,000		360,000	-	360,000
ST COMBONI PEIMARY			700,000	700,000		700,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Sub-total</b>	<b>46,589,348</b>	<b>37,502,385</b>	<b>24,094,324</b>	<b>108,546,056</b>	<b>59,489,466</b>	<b>49,056,591</b>
<b>7.0 Secondary Schools Projects</b>						
KERIO BOYS SEC SCHOOL		7,744	9,054,600	9,062,344	9,051,000	11,344
NAKURIO GIRLS SEC SCHOOL		6,033	5,087,000	5,093,033	4,862,910	230,122
KALOKOL MIXED SEC SCHOOL	27,249,755	23,517,740	1,300,618	52,068,113	21,391,149	30,676,964
KANAMKEMER SECONDARY		50	2,800,406	2,800,456	2,799,908	548
KAPUA SECONDARY		1,523	500,000	501,523	497,935	3,588
KANGATOTHA GIRLS			15,729,587	15,729,587		15,729,587
LOYO SECONDARY		7,632		7,632		7,632
MOI HIGH SCH KALOKOL		3,896		3,896	-	3,896
<b>Sub-total</b>	<b>27,249,755</b>	<b>23,544,618</b>	<b>34,472,211</b>	<b>85,266,583</b>	<b>38,602,902</b>	<b>46,663,682</b>

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>9.0 Security Projects</b>						
KANAMKEMER POLICE POST	4,200,000	2,800,000		7,000,000	2,798,070	4,201,930
KANAMKEMER POLICE POST	2,500,000			2,500,000		2,500,000
KANGARISAIE POLICE POST	3,000,000			3,000,000		3,000,000
KANGARISAIE POLICE POST	750,000			750,000		750,000
<b>SUB-TOTAL</b>	<b>10,450,000</b>	<b>2,800,000</b>	<b>-</b>	<b>13,250,000</b>	<b>2,798,070</b>	<b>10,451,930</b>
<b>Sub-total</b>						
<b>10.0 Acquisition of assets</b>						
10.1 Motor Vehicles (including motorbikes)						
10.2 Construction of CDF office						
10.3 Purchase of furniture and equipment						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.4 Purchase of computers						
10.5 Purchase of land						
<b>Sub-total</b>						
11.0 Digital Hubs						
kangatotha chief office ict	2,500,000			2,500,000		2,500,000
<b>Sub-total</b>	2,500,000	-	-	2,500,000	-	2,500,000
<b>STRATEGIC plan</b>		1,300,000		1,300,000		1,300,000
13.0 Funds pending approval**						
Unapproved projects						
Lorengelup Girls	10,000,000			10,000,000		10,000,000
KERIO BOYS SEC SCHOOL	9,520,326			9,520,326		9,520,326
Kangatotha Girls	5,542,784			5,542,784		5,542,784

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NGCDF OFFICE	3,800,000.00			3,800,000		3,800,000
AiA	-			-		-
<b>Sub-total</b>	<b>28,863,110</b>	<b>-</b>	<b>-</b>	<b>28,863,110</b>	<b>-</b>	<b>28,863,110</b>
<b>Total</b>	<b>179,441,954</b>	<b>80,891,519</b>	<b>64,679,035</b>	<b>325,372,509</b>	<b>178,059,301</b>	<b>146,588,049</b>

*(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts)*

## 17. Notes to the Financial Statements

### 1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Turkana Central Constituency principal activity is implement projects.

### 2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Turkana Central has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement. The NG-CDF Turkana Central has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

- ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1<sup>st</sup> January 2025</i> The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1<sup>st</sup> January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1<sup>st</sup> January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance / new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17. IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guide for infrastructure assets, implementation guidance and illustrative examples. The

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	standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant part infrastructure assets.
IPSAS 46: Measurement	<i>Applicable 1<sup>st</sup> January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement and recognition, subsequent measurement and measurement related disclosures.</li> </ul> The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47: Revenue	<i>Applicable 1<sup>st</sup> January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48: Transfer Expenses	<i>Applicable 1<sup>st</sup> January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49: Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 15 June 2024 for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term. Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

### **Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

### **Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

#### Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

#### Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL)

#### Financial liabilities

##### Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

##### g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

**h) Provisions**

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

**i) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**j) Contingent liabilities**

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**k) Contingent assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**l) Employee benefits**

**Retirement benefit plans**

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**m) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**n) Related parties**

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.

**o) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

p) **Comparative figures**

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

q) **Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

#### Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
<b>Total</b>	<b>179,441,954</b>

7. Transfers from domestic and foreign partners

Description	2024/2025
	Kshs
Grants	Kshs
<b>Total</b>	<b>-</b>

8. Finance income

Description	2024/2025
	Kshs
Interest Income on Bank Deposits	-
<b>Total</b>	<b>-</b>

9. Miscellaneous income

	2024/2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere ( <i>specify</i> )	-
<b>Total</b>	<b>-</b>

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10. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	2,630,276
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	972,891
Employer Contributions Compulsory national social security schemes	74,440
Employer Contributions Compulsory Housing levy	137,580
Employer contributions to National Industrial Training Authority	-
Other Specify	-
<b>Total</b>	<b>3,815,187</b>

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	1,827,900
Other Committee expenses	1,265,000
<b>Total</b>	<b>3,092,900</b>

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12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	320,000
Communication, supplies and services	-
Domestic travel and subsistence	2,447,630
Printing, advertising and information supplies & services	1,788,300
Office Rent	-
Training expenses	905,932
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	3,074,017
Fuel, oil & lubricants	710,000
Bank charges	90,884
Routine maintenance – vehicles and other transport equipment	900,000
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
<b>Total</b>	<b>10,236,762</b>

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	58,748,407
Secondary Schools Actual expenditure	38,605,302
Tertiary Institutions Actual expenditure	-
<b>Total</b>	<b>97,353,709</b>



14. Other Grants and Transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary schools	17,015,270
Bursary – tertiary institutions	29,369,795
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	2,798,070
Climate change mitigation projects	-
Emergency projects Actual expenditure	9,328,365
Roads projects Actual expenditure	-
Others specify	-
<b>Total</b>	<b>58,511,500</b>

15. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	602,213
Intangible Assets	-
<b>Total</b>	<b>602,213</b>

16. Digital Hubs Expenses

Description	2024/2025
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
<b>Total</b>	<b>-</b>

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17. Gain / Loss on Sale of Assets

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<b>Total Gain/loss on Sale of Assets</b>	<b>-</b>

18. Impairment Loss

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<i>(Include financial instruments that are impaired)</i>	-
<b>Total Impairment Loss</b>	<b>-</b>

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Restated Opening Statement 1 <sup>st</sup> July 2024	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs	
<b>Bank Accounts (Cash Book Bank Balance)</b>			
<i>KCB Bank, 1147030472 (Operations Account)</i>	93,668,524	78,632,857	78,584,857
<i>Operations account pending closure</i>	-	-	
<i>KCB Bank, 1339309106 (Deposit account)</i>	-	-	
<i>KCB Various Account Nos. (PMC accounts)</i>	2,842,729	2,258,662	2,513,529
<b>Total</b>	<b>96,511,253</b>	<b>80,891,519</b>	<b>81,098,386</b>

N/B: The restated figure is due to error in the accounts.

20. Receivables from Exchange Transactions

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Total receivables		Kshs		Kshs
Other exchange debtors ( <i>Specify</i> )	-		-	
Less: impairment allowance	-		-	
Total receivables	-		-	
a. Current receivables	-		-	
b. Non-current receivables	-		-	
Total Receivables (a+b)	-		-	

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2025	
	Kshs		Kshs	
	FY 2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

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**21. Receivables from Non-Exchange Transactions**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	50,441,954		64,679,034	
Outstanding imprest	-		-	
<b>Total</b>	<b>50,441,954</b>		<b>64,679,034</b>	
Ageing Analysis- Receivables from non-exchange transactions	FY 2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	50,441,954	100%	64,679,034	100%
Between 1-2 years		0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total</b>	<b>50,441,954</b>	<b>100%</b>	<b>64,679,034</b>	<b>100%</b>

**22. Prepayments**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2025	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments ( <i>Specify</i> )	-		-	
<b>Total</b>	<b>-</b>		<b>-</b>	

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**23. Property, Plant and Equipment**

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-	-
Additions	-	6,022,134	-	-	-	-	-	-	6,022,134
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	6,022,134	-	-	-	-	-	-	6,022,134
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	602,213	-	-	-	-	-	-	602,213
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30 Jun 2025	-	602,213	-	-	-	-	-	-	602,213
Net Book Values									
Opening Bal as at 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	5,419,921	-	-	-	-	-	-	5,419,921

**Valuation**

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30<sup>th</sup> June 2020). These amounts were adopted on 30/06/2020.

**23 b) Property, Plant and Equipment at Cost**

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
<b>Total</b>	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
<b>Total</b>	-	-

24. Intangible Assets

Description	2024/2025
	Kshs
Cost	
Opening balance at 1 <sup>st</sup> July 2024	-
Additions	-
Disposal	-
At end of the 2024	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1 <sup>st</sup> 2024	-
NBV at June 30 <sup>th</sup> 2025	

25. Right-Of Use Assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2023 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
Accumulated Depreciation				
As At 1 July 2023 (Comparative period)	-	-	-	-

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Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
<b>Carrying Amount</b>				
As At 30 June 2025 (Current FY)	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-

**26. Trade and Other Payables**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
<b>Total trade and other payables</b>	-		-	
<b>Aging analysis: (Trade and other payables)</b>	<b>2024/2025</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

27. Third-Party deposits

	2024/2025
	KShs
Retention as at 1 <sup>st</sup> July (A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-

Retentions aging analysis.

	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

(The total above should be equal to the closing retention)

28. Lease Liabilities

Description	2024/2025	Opening Statement 1 <sup>st</sup> July 2025
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

**Maturity Analysis**

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

**Analysed as:**

Description	Amount
Current	-
Non- Current	-
Total	-

**29. Gratuity Provision**

Description	2024/2025
	Kshs
Gratuity at the beginning of the year 1 <sup>st</sup> of July	972,891
Gratuity held during the year	972,891
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	1,945,782

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
	Kshs
Surplus for the period before tax	5,829,683
Adjusted for:	
Depreciation	602,213
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	14,237,080
Changes in deferred income	-
Changes in Third party deposits	
Changes in gratuity provision	972,891
Changes in payments received in advance	-
Net cash flow from operating activities	21,641,867

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

**Financial Risk Management**

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025 (Current FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions			-	-
Bank balances	-		-	-
<b>Total</b>	-		-	-
<b>As at 30 June 2024 (Previous FY)</b>				
Receivables from exchange transactions	-		-	-
Receivables from non-exchange transactions			-	-
Bank balances	-		-	-
<b>Total</b>	-		-	-

*(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position).*

## Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

### ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1	Between 1-3	Over 5	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025 (Current FY)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
<b>Total</b>	-	-	-	-
<b>As at 30<sup>th</sup> June 2024 (Previous FY)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**iii) Market risk**

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the *Entity* on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the *Entity's* income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The *Entity's* Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the *Entity's* exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**b) Interest rate risk**

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

#### Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

#### Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs (Current FY: Kshs.). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs (Current FY – Kshs.)

#### Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

##### Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Entity's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

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- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the Entity’s capital risk management is to safeguard the Entity’s ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024/2025	<i>Opening Statement</i>
	Kshs	<i>1<sup>st</sup> July 2024</i>
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
<b>Total Funds</b>	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
<b>Gearing</b>	%	%

32. Related Party Disclosures

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,827,900	1,828,000
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	193679034	181296179
<b>Total</b>	<b>193,679,034</b>	<b>181,296,179</b>

33. Segment Information

Not Applicable

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)*

Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*(Give details)*

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### Contingent Liabilities

Description	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
<b>Total</b>	-	-

### 34. Capital Commitments

Capital Commitments	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
<b>Total</b>	-	-

*(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing).*

### 35. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

### 36. Ultimate and Holding Entity

The Turkana central Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

### 37. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land			-	-
Buildings and structures	17,780,000	6,022,000		23,802,000
Transport equipment	8,500,00			8,500,000
Office equipment, furniture, and fittings	1,000,000			1,000,000
ICT Equipment and Other ICT Assets	500,000			500,000
Other Machinery and Equipment				
Intangible assets				
<b>Total</b>	<b>27,780,00</b>	<b>6,022,000</b>		<b>33,802,000</b>

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Annex 2 – PMC Bank Balances as at 30<sup>th</sup> June 2025

PMC	Bank	Account Number	Bank Balance	Bank Balance
			2024/2025	2023/2024
AKATUMAN PRIMARY SCHOOL	KCB	1164961137	124	12819
ALFRED POWERY PRIMARY SCHOOL	KCB	1226508790	275	969
ALFRED POWERY PRIMARY SCHOOL	NBK	77173864496	969	0
CANAN PRIMARY SCHOOL	KCB	1257830422	276	276
CHOKOCHOK PRIMARY SCHOOL	KCB	1285269756	3748	1820
ECHWA PRIMARY	KCB	1319643094	2,678.00	2678
ELIYE PRIMARY SCHOOL	KCB	1183795576	5353.19	2339
FAITH HOMES PRIMARY	KCB	1239536119	616	616
KAIKIR PRIMARY SCHOOL	KCB	1257967150	1,038.00	1038
KAIKOL PRIMARY SCHOOL	KCB	1232692166	1,220.00	
KAIKOL PRIMARY SCHOOL	KCB	1860112023	1,950.00	
KAKEMERA PRIMARY SCHOOL	KCB	12860112023	400	400
KAKIMAT PRIMARY SCHOOL	KCB	1172021597	4,323.00	4323
KAKWANYANG PRIMARY	KCB	1232692166	1,091.00	1091
KALIMAPUS PRIMARY SCHOOL	KCB	1257830422	2,482.00	1,284
KALOKOL GIRLS PRIMARY SCHOOL	KCB	12940335479	404	404
KALOTUM PRIMARY SCHOOL	KCB	11184404062	2,188.00	2188
KANGAGETEI PRIMARY	KCB	1238488641	650	650
KANGAGETEI PRIMARY			255	

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KANGATOTHA PRIMARY SCHOOL&JSS	KCB	1171300182	3,255.00	282,310
KANGATOTHA PRIMARY SCHOOL	KCB	1171300182	50,543.25	
KANGIRISAE PRIMARY SCHOOL	KCB	11167676789	1,750.00	
KAPUA PRIMARY	KCB	11156768580	1,523.00	1523
KATAMAT PRIMARY SCHOOL	KCB	1183554087	9,699.50	2917
KATULA PRIMARY	KCB	1136512667	650	650
KERIO PRIMARY SCHOOL	KCB	1107552192	3,010.35	30,801
KERIO PRIMARY SCHOOL	KCB	1271078570	967.5	7772
LOBOROT PRIMARY SCHOOL	NBK	7717411148	2,875.00	
LOCHUGA PRIMARY	KCB	1177050846	1,102.00	1,102
LODWAR GIRLS PRIMARY	KCB	1166753190	22.65	22.65
LOKALALIO PRIMARY	KCB	1145811825	1,148.00	1148
LOKATIKON PRIMARY	KCB	1278297898	924	924
LOKIPE PRIMARY	KCB	1245466889	3,497.00	3,497
LOKIPETOT PRIMARY	KCB	126154794	1,056.00	1056
LOLUPE PRIMARY SCHOOL	KCB	1232645826	2,073.00	1345
LOMOPUS PRIMARY SCHOOL	NBK	7717408449	10,265.00	0
LONG'ECH PRIMARY SCHOOL	KCB	1171020732	2,427.50	13433
LOPANGAE PRIMARY	KCB	1293431168	1,074.00	1074
LOPONGO PRIMARY SCHOOL	KCB	1273363868	2,473.00	2473
LOREAMATET PRIMARY SCHOOL	KCB	1252780982	1,394.00	1394
LOTIIRA PRIMARY	KCB	11174853374	3,237.00	3237
LOTUKUMO PRIMARY	KCB	1267001240	4,158.00	4158
LOTUREREI PRIMARY	KCB	1119220378	130	130
LOYORO PRIMARY	KCB	1273507126	1,064.00	1064

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LOYORO PRIMARY SCHOOL	KCB	1273507126	2,093.00	
MAGGIES AKUTUMAN PRIMARY	KCB	1117577783	1,410.00	1410
MERIER PRIMARY	KCB	1285871126	4,230.00	4230
METHEWAN PRIMARY SCHOOL	KCB	13194407835	5,252.25	2608
MONTI PRIMARY SCH	KCB	1255377569	777	777
NABWELPUS PRIMARY	KCB	1201763843	2,775.00	2775
NADIPOE PRIMARY	KCB	1183786573	4,692.00	4692
NADOTO PRIMARY SCHOOL	KCB	13303319180	2,851.00	2478
NAKALALE PRIMARY SCHOOL	KCB	1285492587	3,910.00	60
NAKECHICHOK PRIMARY	KCB	1274203406	1,240.00	1240
NAKEPOKON PRIMARY SCHOOL	KCB	1273872711	438	1254
NAKIRIA PRIMARY	KCB	1118957792	3,034.00	3034
NAKORET PRIMARY	KCB	1118869720	162	162
NAKORIONGORA PRIMARY	KCB	1182766412	2,151.00	2151
NAKUDET PRIMARY	KCB	1274097541	1,284.00	1284
NAKURIO PRIMARY SCHOOL	KCB	1130902315	57	5509
NAMUKUSE PRIMARY	KCB	1262268508	847	859350
NANGOLEKURUK PRIMARY	KCB	1273538374	514	514
NAOROS PRIMARY	KCB	1106617150	1,402.00	1402
NAPEGET PRIMARY	KCB	1288228860	17,662.00	17662
NAPETEO PRIMARY	KCB	1319673287	1,819.00	1819
NAPETET MIXED	KCB	1285873556	1,234.00	1234
NAPUU PRIMARY	KCB	1114317683	6,095.00	6095
NARENGO PRIMARY	KCB	1179397924	1,124.00	1124
NASEKON PRIMARY	KCB	1136409718	97303	97303
NATAGILAE PRIMARY	KCB	1107247918	3,230.00	3230

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NATIIRA PRIMARY	KCB	11070776579	488	488
NATOLE PRIMARY	KCB	127777358	950	950
NATOOT PRIMARY	KCB	11650220173	603	603
NATOOT PRIMARY SCHOOL	KCB	11650220173	300,000.00	
NGATAPARIN PRIMARY	KCB	1319435203	1,273.00	1273
NGIMURIEA PRIMARY	KCB	1319301533	105	105
ST MARYS PRIMARY	KCB	1293517658	733,345	760450
ST.MARY PRIMARY SCHOOL	KCB	129351768	200,000.00	
TURKANA EDUCATION PRIMARY SCH	KCB	1291495738	553	553
WADACH PRIMARY	KCB	1203489250	9,210.00	9210
KERIO BOYS SEC SCHOOL	KCB	1271078570	3600	
NAKURIO GIRLS SEC SCHOOL	KCB	117767669	230122	6,033.00
KALOKOL MIXED SEC SCHOOL	KCB	1285839595	1,046,549	54825
KANAMKEMER SECONDARY	KCB	131977285	1083	985
KAPUA SECONDARY	KCB	1208003784	984	919
KANAMKEMER POLICE POST	KCB	1335634169	1930	50
MOI HIGH SCHOOL KALOKOL	KCB	111143267290	3896	3896
<b>TOTAL</b>			<b>2,842,636.19</b>	<b>2,258,662.65</b>

*National Government Constituencies Development Fund (NGCDF)  
Turkana Central Constituency  
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**Annex 3: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1	Un supported project Management committee bank balance	The management has trained the PMC and tasked accounts clerk to prepare books of accounts	Ongoing	By September 2025
2	Cash and cash equivalent's	The under cast was noted through bank reconciliation and the entry as been corrected	resolved	
3	Inaccuracy of the fixed assets	The NGCDF is on the process of acquiring title deed for the land	Not resolved	December 2025
4	Noncompliance with prescribed disbursements requirements	The subcommittee has been put in place and working on bursary meetings and vetting	resolved	resolved

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Name: Wesley maina  
Fund Account Manager.