

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

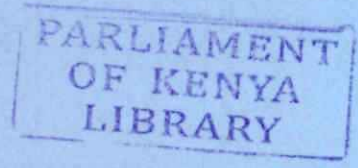
THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 27 FEB 2025 Thursday

TABLED BY: Hon. Naomi Wagaip Deputy Majority Party Whip

CLERK-AT-THE-TABLE: A. Shikoko

THE AUDITOR-GENERAL



ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND**

TURKANA SOUTH CONSTITUENCY

**FOR THE YEAR ENDED
30 JUNE, 2024**

Revised 30th June 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
TURKANA SOUTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report.....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24	xi
5. Governance Statement	xiv
6. Environmental and Sustainability Reporting.....	xxi
7. Statement of Management Responsibilities	xxv
8. Report of the Independent Auditors on the NGCDF- Turkana South Constituency	xxvii
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024.....	2
11. Statement Of Cash Flows for the Year Ended 30th June 2024	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2024.....	4
13. Significant Accounting Policies.....	13
14. Notes To the Financial Statements	18
15. Annexes.....	29

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management 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
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Turkana South 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Turkana South Constituency. The reports and recommendations of ARMC, 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.

(e) NGCDF Turkana South Constituency Headquarters

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

***National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024***

(f) NGCDF Turkana South Constituency Contacts

Telephone: (254) 0741185766
E-mail: ngcdfturkanasouth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Turkana South Constituency Bankers

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

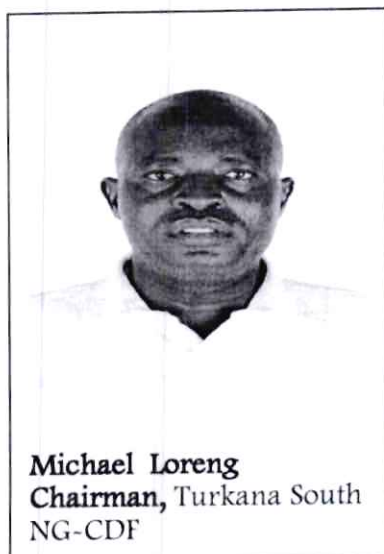
(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



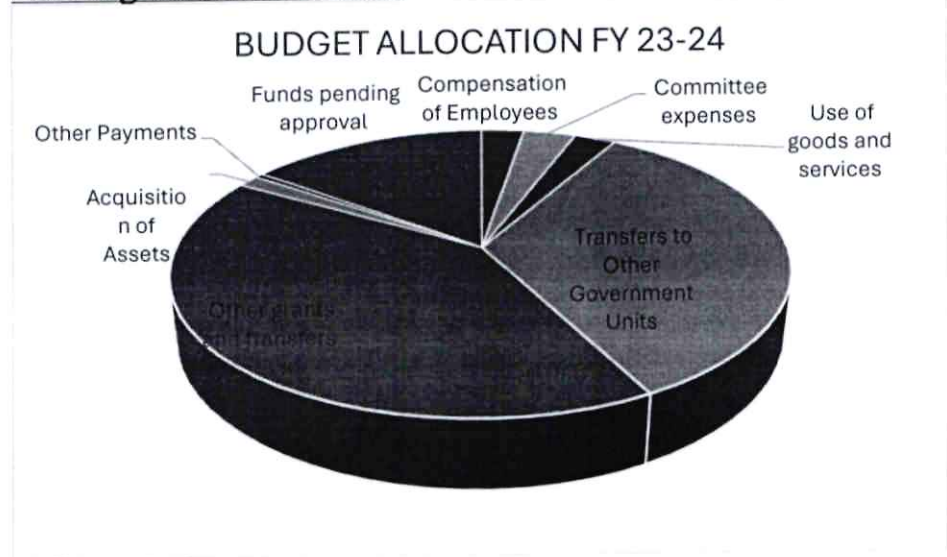
Turkana South national government constituency development funds as mandated by NG-cdf act, prioritized on projects for funding during the financial year 2023/2024. The committee after carrying out the needed assessments and in consultation with other stake holders came up with projects for funding and forwarded to the board for approval.

The following is the summary breakdown of proposed projects for funding during the financial year 2023/2024.

S/NO	PROPOSED NAME	AMOUNT ALLOCATED	%ALLOCATION
1.	Office administration	10,521,708.60	5.6
2.	Monitoring and evaluation	5,260,628.00	2.8
3.	Bursary	62,128,973.00	33.2
4.	Primary projects	27,047,550.00	14.4
5.	Secondary school projects	38,500,000.00	20.6
6.	Security projects	300,000.00	0.2
7.	Emergency reserve	9,229,569.00	4.9
8.	Junior secondary projects	25,537,866.00	13.6
9.	Environmental projects	5,000,000.00	2.7
10.	Assets	2,454,638.40	1.3
11.	Others	1,300,000.00	0.7
	TOTAL	187,280,933.00	100

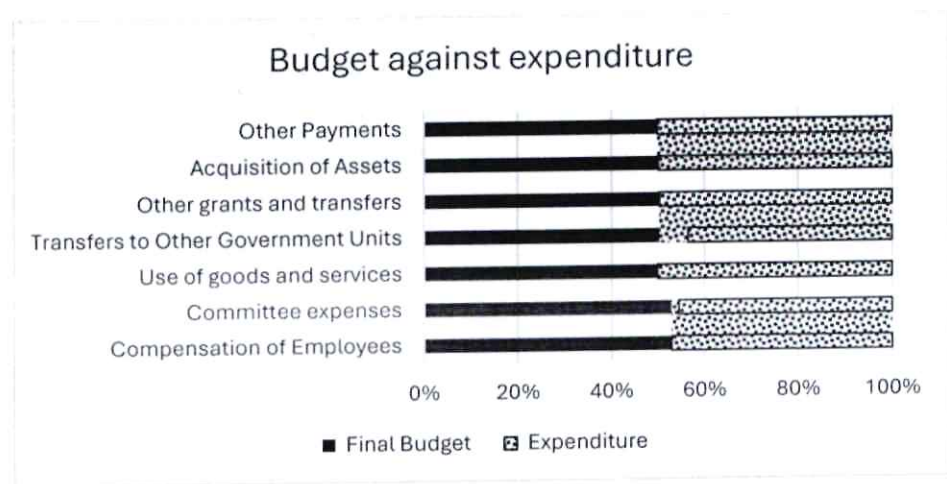
*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Percentage of sector allocation



During the financial year the committee received amount of Kshs.189,176,482.00 from the board . The committee further managed to disburse funds and the expenditure as follows:

ITEM	AMOUNT SPENT
Compensation of employees	5,440,720.00
Committee expenses	5,132,098.00
Use of goods and services	7,279,998.00
Transfers to Other Government Units	102,188,451.00
Other grants and transfers	91,747,533.00
Acquisition of Assets	2,440,000.00
Other Payments	4,400,000.00
TOTAL PAYMENTS	218,628,800.00



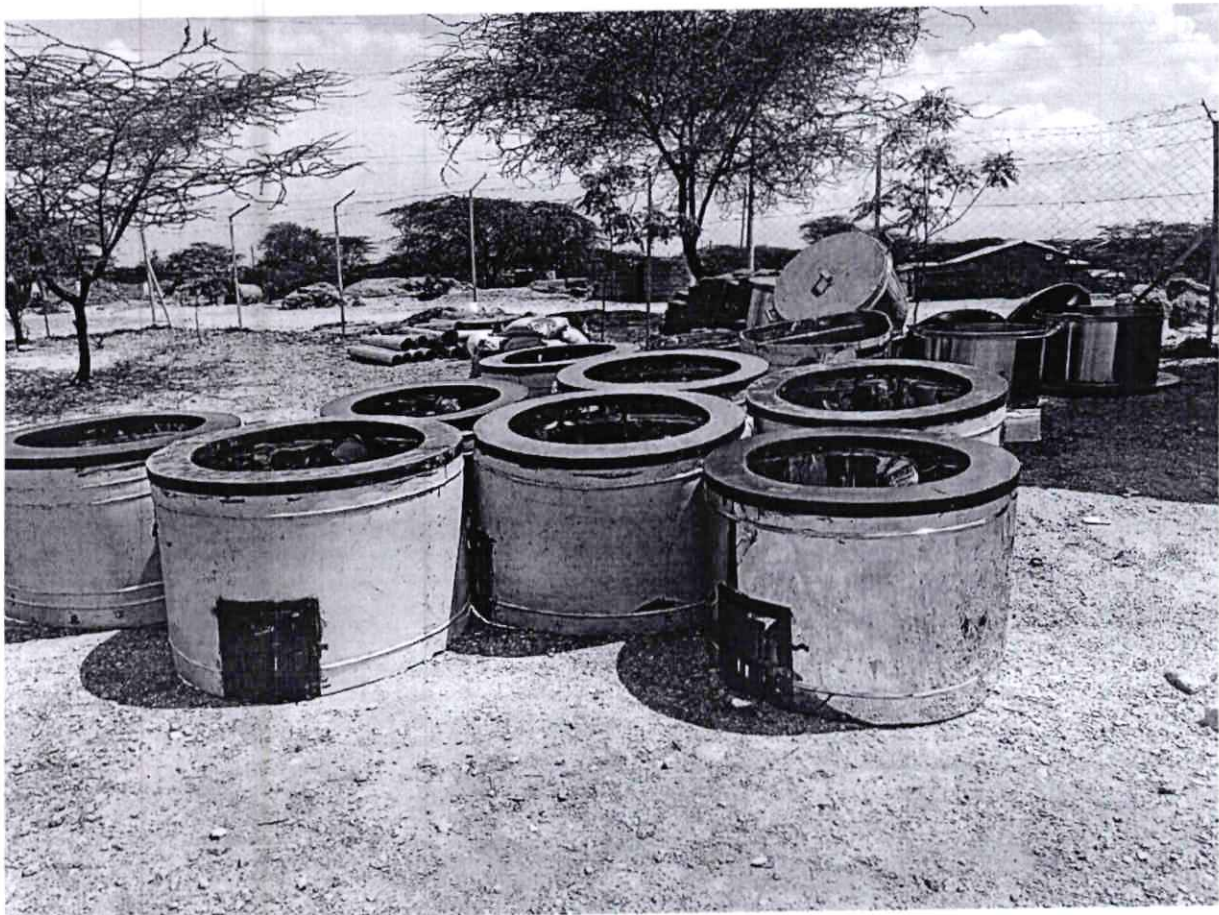
*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

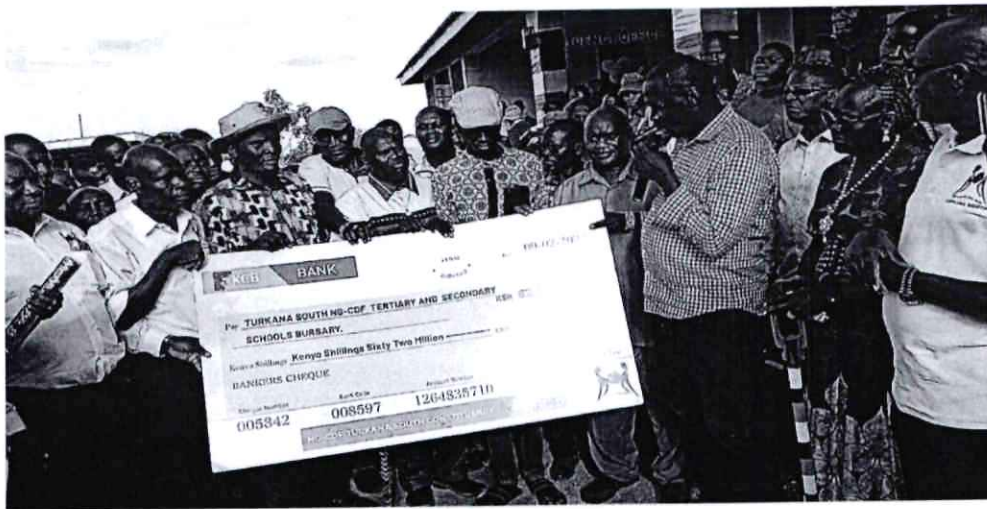
Key Achievement during the Year

1. Ngcdfe Turkana South managed to curb Floods through sensitization of the community.
2. The Constituency Paid Ksh 64Million for bursary of which there was full bursary for Nurses and teachers

During 2023/2024 financial year, projects were not implemented due to late release of funds from the board. Only Bursary was implemented

Below are some of the projects implemented during the financial year 2023/2024





Emerging issues during the financial year

Floods:

For many years there were floods affecting the community. However, due to not putting in place water harvesting measures, most of the water was wasted in most of the settlements.

Insecurity: There were attacks on the projects.

Late release of funds:

The committee experienced difficulties in project implementation due to late release of funds to the constituencies that only Bursary was able to be undertaken, thus leaving many activities not being undertaken.

There was a change of law at the beginning of the year leaving some projects affected, e.g. Sports.

Recommendations/ Way forward

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

Michael Loreng
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

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 South Constituency *2023-2027* plan are to:

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

Progress on the attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To improve access, affordability and availability of quality education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 23/24 -we intent to construct 8 more classrooms in 4 Primary schools - provision of in the 4 schools desks and bursary to be paid to for Tertiary and secondary

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

				school for approximate 3000 students
Security	To enhance security in the constituency	Reduced number of insecurity cases in the constituency	Number of usable physical infrastructures built in NG-CDF offices, ACC offices and chiefs' offices	-we intent to construct 3 chiefs offices and improved the RDU facilities
Environment	To promote environmental sustainability	Increase in the number of trees and proper collection of garbage and disposal of sewerage waste	Conservation of soil by trees and usable pit latrines	We constructed 2 additional of pit latrines in in primary schools
Sports	To empower the youth and harness their talent	Increase in the number of youth groups and active sporting initiatives	Increase in development projects among the youth and increase in the number of forums held. Ease of access on devolved funds	We create awareness among the youth on the establishment of youth groups and allow ease of access to devolved funds
Emergency support	To cater for unforeseen occurrences in the constituency	Catering for any unforeseen occurrences	Prompt response in case of any occurrences	We set aside funds for any emergencies

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

		in the constituency		
Tracking of results	To improve tracking of implementation of CDF programmes	Quality work is achieved	Efficiency in work performance and within the specified period	We organise capacity building programmes for NGCDFC'S and PMC's -we organise regular projects monitoring field visits
Institutional strengthening	To promote performance management and smooth running of CDF office	Well planned and organised work is achieved	Increase in the number of usable physical tools and equipments Employee satisfaction and availability of reports	We purchase working tools and equipments to make work easy and of quality We strategically plan for the future

5. Governance Statement

1. Overview

The Turkana South National Government Constituency Development Fund Committee has made a firm commitment to upholding a high standard of corporate governance, as evidenced by the performance contract signed for the 2022/2023 financial year. The committee has established mechanisms to ensure compliance with all applicable laws and regulations in the management of the fund and its interactions with the public.

Our unwavering dedication to the utmost levels of corporate governance and ethical business practices remains steadfast. Strong corporate governance practices are indispensable for delivering sustainable value to our stakeholders and shareholders over the long term.

We continually evaluate our governance operational framework to ensure the presence of robust internal governing bodies and effective systems and processes that support the Board and management in driving change, setting strategic direction, and formulating high-level objectives and policies. The governance of the organization falls under the purview of the Turkana South National Government Constituency Development Fund Committee. Committee members are deeply committed to fulfilling their fiduciary responsibilities and have implemented a range of principles essential for ensuring that good governance is adhered to in all interactions with the organization's constituents, customers, and other pertinent stakeholders.

2. Organizational Structure:

- i) **The National Treasury and Planning** is responsible for allocating budgetary provisions and providing policy guidance on development matters to the fund. It also funds the NGCDF budgets and offers financial directives for the effective and efficient management of the Fund.
- ii) **The NG-CDF Board** operates as a corporate board under the jurisdiction of the National Treasury and Planning. Its primary role is to ensure the efficient management of funds within constituencies. The board has a secretariat located in Nairobi, led by the Chief Executive Officer.

- iii) **The NG-CDF Committee (NG-CDFC)** is tasked with formulating project proposals in consultation with the local community through periodic ward-level forums. These proposals are then submitted to the NG-CDF Board for approval, and the committee facilitates Project Management Committees (PMCs) in the planning, implementation, and sustainability of projects at the constituency level.
- iv) **The Project Management Committee (PMC)** is responsible for executing projects on behalf of the local community. They collaborate with relevant government departments and prepare reports for submission to the NG-CDF Committee.
- v) **The NGCDFC staff** comprises key personnel responsible for managing the affairs of the constituency. Key positions within the current staffing include the Clerk of Works, Accountant, Account Assistant, Records Officer, Clerical Officer, Driver and Groundsman.

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:

- i) there is established a National Government Constituency Development Fund Committee for every constituency.
- ii) 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);

***National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024***

- 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
- iii) 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.
- iv) 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 gazettelement by the board.

The current NGCDFC members were gazetted in December 22, 2022 and the first meeting was held in December 28, 2022.

b. Composition of NGCDFC

The persons appointed are drawn from different groupings as follows:

NO	NAME	CATEGORY	WARD	Position
1	Michael Loreng	Man (Adult)	Katilu	Chairperson
2	Jemoster Silale	Man (Youth)	Kalapata	Member
3	Ann Nakali	Woman (Adult)	Lokichar	Secretary
4	Martha Longor	Woman (Youth)	Lokichar	Member
5	Ebei Ekidali	Pwd Representative	Kaptir	Member
6	Aropa Peter	Constituency Nominee (Man)	Lobokat	Member
7	Christine Nabenyo	(Constituency Nominee)Woman	Katilu	Member
8	Peter Lowoi	NGCDF Board Coopted	Lokichar	Member
9	Obongi Patrick	Deputy County Commissioner		Member
10	Kwena Stephen	Fund Account Manager		Member

c. NG-CDFC Tenure

Section 43(8) of the NGCDF Act 2015 provides that 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.

d. The Role of the Constituency Committee

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

The roles and functions of NG-CDFC are as follows; -

- Build the capacity of project management committees and Committee.
- Sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the constituency and any other projects which a constituency committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;1956 - Kenya Subsidiary Legislation, 2016
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;

e. Removal of NG-CDFC Members

A member holding a position within the NG-CDFC can be relieved of their duties for any of the subsequent reasons, either individually or in combination: Absence of integrity, Severe misconduct, misappropriation of public funds, tarnishing the committee's reputation through inappropriate personal behaviour in public,

advocating unethical behaviours, creating discord within the committee, Suffering from a physical or mental ailment, Misusing funds, or any other valid and justifiable cause.

f. 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.

g. Induction and Training of NG-CDFC Members:

In the year 2023/2024, the entity conducted capacity building for the NGCDF Committees in June 2024 at Kunstel Hotel Nakuru . The training focused on enhancing committee's knowledge in key areas critical to effective fund management, governance, and operational efficiency. Key topics included an overview of the NGCDF Act and its regulations, construction management, project cycle management, financial management under the PFM Act, and performance contracting.

The training emphasized the importance of gender mainstreaming, environmental and disaster management, audits and risk management, quality management systems, and compliance with procurement laws. Additionally, the program addressed human resource management, taxation and statutory requirements, governance, integrity, corruption prevention, communication linkages with stakeholders, and safeguarding NGCDF funds. The comprehensive training aimed to equip committee members with the skills necessary to manage NGCDF projects effectively while ensuring transparency, accountability, and adherence to statutory guidelines.

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

h. Number of meetings:

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Turkana South Constituency, the NG-CDF Committee conducted 9 meetings and 5 sub-committee meetings.

	Name of committee member	Meeting held								
		16/7/23	21/08/23	18/09/23	22/10/23	17/11/23	22/12/23	19/01/24	23/02/24	22/03/24
1	Michael Loreng	√	√	√	√	√	√	√	√	√
2	Jemoster Silale	√	√	√	√	√	√	√	√	√
3	Ann Nakali	√	√	√	√	√	√	√	√	√
4	Martha Longor	√	√	√	√	√	√	√	√	√
5	Ebei Ekidali	√	√	√	√	√	√	√	√	√
6	Aropa Peter	√	√	√	√	√	√	√	√	√
7	Christine Nabenyoy	√	√	√	√	√	√	√	√	√
8	Peter Lowoi	√	√	√	√	√	√	√	√	√
9	Obongi Patrick	√	X	X	X	X	X	X	X	X
10	Kwena Stephen	√	√	√	√	√	√	√	√	√

i. Risk Management

During the training conducted by the Board, members were taken through risk management issues that will enable them manage risk at the constituency level. Risk management is an integral part of good governance and best management practice at the constituency.

The committee during the training were also informed that the risk Policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive risk

management in a manner and at intervals commensurate with the NG-CDF strategies. Examples of Risk identified and the management responses are as follows;

NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensuring that a project management committee consisting of five people is formed and for any payment to be made, a meeting must be held to approve any payment pertaining the project. -There must be three mandatory signatories to the project Management Committee account of which one of them is the Fund Account Manager.
2.	Failure to attend NG-CDFC meeting by the committee members	-The fund Account Manager must always ensure that in every meeting, an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances.

j. Ethics and Conduct

During the training, members were also taken through chapter six of the constitution on ethical issues and how they are supposed to conduct themselves during the process of management of fund.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Turkana South 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

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

3. Employee welfare

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

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

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

4. Market place practices-

Turkana South 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 honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

TURKANA SOUTH 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 NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

TURKANA SOUTH Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



**Name: Kwena Stephen
Fund Account Manager.**

7. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Turkana South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Turkana South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Turkana South* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Turkana South Constituency further confirms the completeness of the accounting records maintained for the *Turkana south* which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF Turkana South Constituency confirms that the *Turkana south* 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

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Turkana South Constituency financial statements were approved and signed by the Accounting Officer on 30/09/ 2024.


.....

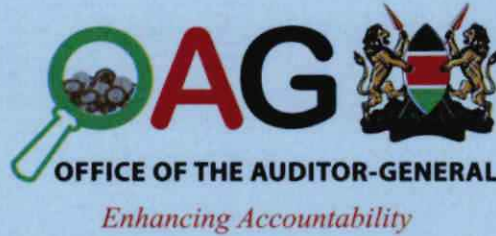
Michael Loreng'
Chairman – NGCDF Committee


.....

Kwena Stephen
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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 financial statements of National Government Constituencies Development Fund -Turkana South Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Turkana South Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,704,948 which include fuel, oil and lubricants amount of Kshs.1,355,970 as disclosed in Note 6 to the financial statements. However, the expenditure has not been supported with motor vehicle work tickets and detail orders.

In the circumstances, the propriety, accuracy and completeness of expenses on fuel, oil and lubricants amount of Kshs.1,355,970 could not be confirmed.

2. Unsupported Committee Allowances

The statement of receipts and payments reflects committee expenses amounting to Kshs.5,132,098 as disclosed in Note 5 to the financial statements. Included in the amount is Kshs.2,554,098 on other committee expenses which was not supported with workplans, attendance list, work tickets for the field visits and monitoring and evaluation reports on projects visited.

In the circumstances, the propriety, accuracy and completeness of other committee expenses amount of Kshs.2,554,098 could not be confirmed.

3. Inaccuracies in Fixed Assets

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.39,228,945 which includes a Nil balance on land. However, no explanation was given for the failure to determine the size and value of land on which the Constituency office is located for disclosure in the financial statements. Further, ownership documents for the land were not provided for audit.

In the circumstances, the accuracy, completeness and land ownership of the fixed assets could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Turkana South 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 summary statement of appropriation reflects approved final receipts budget and actuals on comparable basis of Kshs.279,823,601 and Kshs.222,542,668 respectively resulting in an under-funding of Kshs.57,280,933 or 20% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there were no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Matters

The audit report of the year ended 30 June, 2023 highlighted issues under the report on financial statements and the report on lawfulness and effectiveness in use of public resources. Although Management has indicated in the report on progress made in follow up of auditor's recommendations that the matters were resolved immediately while others

were unresolved, the actual status of the matters will be confirmed after they are discussed by the legislature.

Other Information

The Management is responsible for the other information set out on page iii to xxvi which comprise of key constituency information and management, NG-CDF chairman's report, statement of performance against predetermined objectives, governance statement, environmental and sustainability reporting, community engagements and statement of management responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the 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 thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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

Unutilized Completed Lecture Rooms at Aro TTC

The Fund Management awarded a contract to a local contractor to construct and equip with desks one (1) storey building consisting of three (3) lecture rooms at Aro Teachers Training College at a contract sum of Kshs.20,899,763. The contract was signed on 10 May, 2022. However, it did not indicate the commencement date and when the project was supposed to be completed. An audit verification conducted on the project on 21 November, 2024 revealed that the project was complete but had not been handed over for use.

In the circumstances, the value for money on the expenditure of Kshs.20,899,763 incurred on the 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Poor Implementation of Projects

Review of the Project Implementation Status revealed that the Fund Management had planned to implement forty-five (45) approved projects at a cost of Kshs.109,367,435. However, only twenty-two (22) projects costing Kshs.17,229,569 or 16 % were completed while twenty-one (21) projects costing Kshs.84,137,866 or 77% were not started. Further, two (2) projects costing Kshs.8,000,000 or 7% were ongoing.

In the circumstances, the effectiveness of Management in monitoring implementation of projects could not be confirmed.

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

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

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

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

31 December, 2024

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	189,176,482	98,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	18,800	
Total Receipts		189,195,282	98,000,000
Payments			
Compensation of Employees	4	5,440,720	4,397,427
Committee expenses	5	5,132,098	4,536,550
Use of Goods and Services	6	7,704,948	8,007,222
Transfers to Other Government Units	7	102,188,451	3,600,000
Other Grants and Transfers	8	91,747,533	51,617,137
Acquisition of Assets	9	2,440,000	120,000
Other Payments	10	4,400,000	-
Total Payments		218,628,800	72,278,336
Surplus/(Deficit)		(29,433,518)	25,721,664

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

The Constituency financial statements were approved by the NGCDFC on _____ 2024 and signed by:



Chairman NG-CDF
Committee
Michael Loreng'

Fund Accountant Manager
Kwena Stephen


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

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*


10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	5,601,732	33,347,386
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		5,601,732	33,347,386
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		5,601,732	33,347,386
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	1,557,300	-
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		4,044,432	33,347,386
Represented By			
Fund Balance B/Fwd	15	33,347,386	7,625,722
Prior Year Adjustments	16	130,565	-
Surplus/(Deficit) for The Year		(29,433,518)	25,721,664
Net Financial Position		4,044,432	33,347,386

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 30/09/2024 and signed by:


.....
Chairman NG-CDF
Committee
Michael Loreng'


.....
Fund Accountant Manager
Kwena Stephen


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

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	189,176,482	98,000,000
Other Receipts	3	18,800	
Total Receipts		189,195,282	98,000,000
Payments			
Compensation of Employees	4	5,440,720	4,397,427
Committee Expenses	5	5,132,098	4,536,550
Use of Goods and Services	6	7,704,948	8,007,222
Transfers to Other Government Units	7	102,188,451	3,600,000
Other Grants and Transfers	8	91,302,083	51,617,137
Other Payments	10	4,400,000	-
Total Payments		216,188,800	72,158,336
Total Receipts Less Total Payments			
Decrease/(Increase) in Accounts Receivable	17	-	(-)
Increase/(Decrease) in Accounts Payable	18	1,557,300	-
Prior year Adjustment		130,565	
Net Adjustments		1,687,865	
Net Cash Flow from Operating Activities		(25,305,654)	25,841,664
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,440,000)	(120,000)
Net Cash Flows from Investing Activities		(2,440,000)	(120,000)
Net Increase in Cash & Cash Equivalents		(27,745,654)	25,721,664
Cash & Cash Equivalent at Start of the Year	11	33,347,386	7,625,722
Cash & Cash Equivalent at End of the Year	11	5,601,732	33,347,386

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	187,280,933	33,347,386	59,176,482	279,804,801	222,523,868	57,280,933	80%
Proceeds From Sale of Assets	-			-	-	-	0%
Other Receipts		18,800		18,800	18,800	-	100%
Totals	187,280,933	33,366,186	59,176,482	279,823,601	222,542,668	57,280,933	80%
Payments							
Compensation of Employees	4,907,424	1,222,911	-	6,130,335	5,440,720	689,615	89%
Committee Expenses	6,048,000	27,349	67,146	6,142,495	5,132,098	1,010,397	84%
Use of Goods and Services	4,826,913	1,869,592	583,729	7,280,233	7,704,948	(424,715)	106%
Transfers to Other Government Units	63,585,416	22,715,294	46,425,607	132,726,317	102,188,451	30,537,866	77%
Other Grants and Transfers	77,058,542	3,960,240	12,100,000	93,118,782	91,302,083	1,816,699	98%
Acquisition of Assets	2,454,638	-	-	2,454,638	2,440,000	14,638	99%
Other Payments	900,000	3,500,000	-	4,400,000	4,400,000	-	100%
Funds Pending Approval**	27,500,000	70,800	-	27,570,800	-	27,570,800	0%
Totals	187,280,933	33,366,186	59,176,482	279,823,601	218,628,800	61,194,801	78%

**National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Transfer to other Government units was 77% and not 100% achieved due to delay in the Board Disbursements
Compensations to Employees can not be 100% cause this is an ongoing Function
Committee expenses is an ongoing function hence 100% cannot be achieved
Overall the constituency dint achieve its targets due to delayed board disbursement

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	61,194,801
Less undisbursed funds receivable from the Board as at 30 th June 2024	(57,280,933)
	3,913,868
Increase/(decrease) Accounts payable	1,557,300
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	130,565
Cash and Cash Equivalents at the end of the 30 th June 2024	5,601,732

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

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
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,907,424	1,222,911	-	6,130,335	5,440,720	689,615
1.2 Committee allowances	2,618,000	6,156	-	2,624,156	2,578,000	46,156
1.3 Use of goods and services	2,996,285	394,053	-	3,390,337	3,126,424	263,914
Sub-total	10,521,709	1,623,120	-	12,144,829	11,145,144	999,685
2.0 Monitoring and evaluation						
2.1 Capacity building	950,000	4,450	-	954,450	953,200	1,250
2.2 Committee allowances	2,480,000	16,743	67,146	2,563,889	2,554,098	9,791
2.3 Use of goods and services	1,830,628	1,475,539	583,729	3,889,896	3,200,375	689,521
Sub-total	5,260,628	1,496,732	650,875	7,408,235	6,707,673	700,562
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 COC Allowances	-	-	-	-	-	-
3.2 Training materials	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
4.0 Emergency						
4.1 NALEM SKON PRIMARY SCHOOL			-	-	3,500,000	
4.2 KATILU GIRLS SECONDARY SCHOOL					4,500,000	
4.3 AKAWANAPAR PRIMARY SCHOOL					2,400,000	
4.4 MICHAEL LORENG					800,000	

National Government Constituencies Development Fund (NGCDF)

Turkana South Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
4.5 Secondary schools	-	-	-	-	-	-
4.6 Tertiary institutions	-	-	-	-	-	-
4.7 Security projects	-	-	-	-	-	-
4.8 unutilized	9,229,569	3,036,197	-	12,265,766	-	-
Sub-total	9,229,569	3,036,197	-	12,265,766	11,200,000	1,065,766
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	36,000,000	2,566	-	36,002,566	35,709,473	293,093
5.3 Tertiary Institutions	26,128,973	421,477	3,000,000	29,550,450	29,539,560	10,890
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	62,128,973	424,043	3,000,000	65,553,016	65,249,033	303,983
6.0 Sports						
6.1 constituency sports tournament	-	-	-	-	-	-
6.2 constituency sports tournament	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
7.0 Environment						
7.1 alnoor primary school	350,000	-	-	350,000	350,000	-
7.2 immaculate conception primary school	350,000	-	-	350,000	350,000	-
7.3 kaakalel boys secondary school	350,000	-	-	350,000	350,000	-
7.4 kaaroge primary school	250,000	-	-	250,000	250,000	-

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
7.5 kalapata girls secondary school	350,000	-	-	350,000	350,000	-
7.6 kalapata mixed secondary school	250,000	-	-	250,000	250,000	-
7.7 kalemngorok mixed secondary school	350,000	-	-	350,000	350,000	-
7.8 kaputir secondary school	350,000	-	-	350,000	350,000	-
7.9 korinyang mixed secondary school	350,000	-	-	350,000	350,000	-
7.10 lokaburu primary school	250,000	-	-	250,000	250,000	-
7.11 lokapel primary school	350,000	-	-	350,000	350,000	-
7.12 lokichar mixed primary school	350,000	-	-	350,000	350,000	-
7.13 nabakan primary school	250,000	-	-	250,000	250,000	-
7.14 nalem sekon primary school	350,000	-	-	350,000	350,000	-
7.15 napusimoru primary school	250,000	-	-	250,000	250,000	-
7.16 RCEA kaakong primary	250,000	-	-	250,000	248,500	1,500
7.17 kaaripuni primary school	-	-	600,000	600,000	600,000	-
Sub-total	5,000,000	-	600,000	5,600,000	5,598,500	1,500
8.0 Primary Schools Projects (List all the Projects)						
8.1 agape primary school	3,400,000	-	-	3,400,000	3,400,000	-
8.2 juluok primary school	3,400,000	-	-	3,400,000	-	3,400,000
8.3 kaatir primary school	3,400,000	-	-	3,400,000	3,400,000	-
8.4 kaekorsogol primary school	3,400,000	-	-	3,400,000	3,400,000	-
8.5 kangakipur primary school	3,000,000	-	-	3,000,000	3,000,000	-

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
8.6 kapesse primary school	1,347,550	-	-	1,347,550	1,347,550	-
8.7 keekunyuk primary school	3,400,000	-	-	3,400,000	3,400,000	-
8.8 loyapar primary school	3,400,000	-	-	3,400,000	3,400,000	-
8.9 nakipi primary school	600,000	-	-	600,000	600,000	-
8.10 sopel primary school	1,700,000	-	-	1,700,000	100,000	1,600,000
8.11 kawanapar primary school	-	1,130,000	370,000	1,500,000	1,500,000	-
8.12 kakoel primary school	-	3,400,000	-	3,400,000	3,400,000	-
8.13 kalodicha primary school	-	540,901	-	540,901	540,901	-
8.14 khalodicha primary school	-	3,400,000	-	3,400,000	3,400,000	-
8.15 namantalem primary school	-	1,700,000	-	1,700,000	1,700,000	-
8.16 napusimoru primary school	-	1,500,000	-	1,500,000	1,500,000	-
8.17 philadephia primary school	-	3,400,000	-	3,400,000	3,400,000	-
8.18 RCEA nakwamoru primary school	-	3,400,000	-	3,400,000	3,400,000	-
8.19 RCEA nawoitorong primary school	-	3,400,000	-	3,400,000	3,400,000	-
8.20 st.teresa kimabur primary school	-	-	3,000,000	3,000,000	3,000,000	-
8.21 nakaalei primary school	-	-	2,500,000	2,500,000	2,500,000	-
8.22 nawoitorong primary school	-	331,520	168,480	500,000	500,000	-
8.23 kapelbok primary school	-	-	500,000	500,000	500,000	-

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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			
8.24 nakipi primary school	-	-	2,700,000	2,700,000	2,700,000	-
8.25 kalapata primary school	3,418,933	-	-	3,418,933	-	3,418,933
8.26 locheremoit primary school	3,400,000	-	-	3,400,000	-	3,400,000
8.27 lorogon primary school	3,400,000	-	-	3,400,000	-	3,400,000
8.28 naregae kamari primary school	3,400,000	-	-	3,400,000	-	3,400,000
8.29 namakat primary school	3,400,000	-	-	3,400,000	-	3,400,000
8.30 kagintankor primary school	3,400,000	-	-	3,400,000	-	3,400,000
18.31 kamerese primary school	3,400,000	-	-	3,400,000	-	3,400,000
18.32 locheremoit primary school	1,718,933	-	-	1,718,933	-	1,718,933
Sub-total	52,585,416	22,202,421	9,238,480	84,026,317	53,488,451	30,537,866
9.0 Secondary Schools Projects (List all the Projects)						
9.1 lokapel secondary school	4,000,000	-	-	4,000,000	4,000,000	-
9.2 kaptir secondary school	3,000,000	-	-	3,000,000	3,000,000	-
9.3 nagetei girls secondary school	4,000,000	-	-	4,000,000	4,000,000	-
9.4 AGC lokichar boys secondary school	-	-	4,000,000	4,000,000	4,000,000	-
9.5 kakalei boys secondary school	-	-	2,500,000	2,500,000	2,500,000	-
9.6 kalapata girls sec sch	-	-	500,000	500,000	500,000	-

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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			
9.7 kalapata girls secondary school	-	-	5,400,000	5,400,000	5,400,000	-
9.8 kalemnorok mixed day secondary school	-	-	3,400,000	3,400,000	3,400,000	-
9.9 katilu girls secondary school	-	-	8,000,000	8,000,000	8,000,000	-
9.10 RCEA korinyang mixed secondary school	-	-	3,400,000	3,400,000	3,400,000	-
9.11 kakalel secondary school	-	-	3,000,000	3,000,000	3,000,000	-
Sub-total	11,000,000	-	30,200,000	41,200,000	41,200,000	-
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 ARO teachers training college	-	500,000	1,000,000	1,500,000	1,500,000	-
10.2 ARO teachers training college	-	12,873	5,987,127	6,000,000	6,000,000	-
Sub-total	-	512,873	6,987,127	7,500,000	7,500,000	-
11.0 Security Projects						
11.1 lokichar assistant county commissioners office	300,000	-	-	300,000	300,000	-
11.2 kakong assistant chiefs office	-	-	2,500,000	2,500,000	2,500,000	-
11.3 katilu chiefs office	-	-	2,500,000	2,500,000	2,500,000	-
11.4 lochwa chiefs office	-	-	1,500,000	1,500,000	1,500,000	-
11.5 Dec office	400,000	-	-	400,000	400,000	-
11.6 nariamamao RDU	-	500,000	2,000,000	2,500,000	2,500,000	-

**National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

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			
Sub-total	2,454,638	-	-	2,454,638	2,440,000	14,638
13.0 Others						
13.1 ARO subcounty director of education office	400,000	-	-	400,000	400,000	-
13.2 strategic plan	-	3,500,000	-	3,500,000	3,500,000	-
13.3 turkana south treasury	500,000	-	-	500,000	500,000	-
Sub-total	900,000	3,500,000	-	4,400,000	4,400,000	-
14 Funds pending approval**						
13.4 AIA	18,800	70,800	-	89,600	-	89,600
Katilu Girls secondary school	12,000,000					
Katilu Boys secondary school	12,000,000					
Kasuroi Boys Secondary school	3,500,000					
Sub-total	27,500,000	70,800		27,570,800		
Total	187,280,933	33,366,186	59,176,482	279,823,601	218,628,800	33,624,001

13. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared under Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

6. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

7. 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.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy.

9. Accounts Payable

For these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

14. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B 185281		7,000,000
AIE NO. B 185805		15,000,000
AIE NO. B 183433		6,000,000
AIE NO. B 206208		5,000,000
AIE NO. B 205624		19,000,000
AIE NO. B 205920		12,000,000
AIE NO. B 207700		18,000,000
AIE NO. B 207938		16,000,000
AIE NO. B 214191	12,088,879	
AIE NO. B 214448	39,287,597	
AIE NO. B 226245	40,000,000	
AIE NO. B 214890	30,000,000	
AIE NO. B 233915	30,000,000	
AIE NO. 225250	30,000,000	
AIE NO. 214711	7,800,006	
TOTAL	189,176,482	98,000,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

3. Other Receipts

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	10,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere-Returned bursary	8,800	
Total	18,800	

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

4. Compensation Of Employees

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,497,459	2,990,292
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,557,300	1,165,215
Employer Contributions Compulsory national social security schemes	342,072	241,920
Employer Contributions Compulsory Housing levy	38,889	-
Employer contributions to National Industrial Training Authority	5,000	-
Total	5,440,720	4,397,427

5. Committee Expenses

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	2,578,000	1,641,250
Other committee expenses	2,554,098	2,895,300
Sub total	5,132,098	4,536,550
B. Constituency Oversight Committee		
Allowances	-	-
Other committee expenses	-	-
Sub total	-	-
Total (A+B)	5,132,098	4,536,550

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	75,000	46,200
Communication, supplies and services	-	200,000
Domestic travel and subsistence	1,664,405	391,400
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Office rent	-	-
Training expenses	1,378,150	725,550
Hospitality supplies and services	680,000	201,600
Insurance costs	194,702	-
Specialized materials and services	-	-
Office and general supplies and services	2,059,222	662,500
Fuel, oil & lubricants	1,355,970	1,405,000
Bank Charges	45,000	72,000
Other operating expenses	180,000	2,375,890
Routine maintenance – vehicles and other transport equipment	-	1,927,082
Routine maintenance – other assets	72,500	-
Total	7,704,948	8,007,222

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	49,988,451	600,000
Transfers To Secondary Schools	44,700,000	3,000,000
Transfers To Tertiary Institutions	7,500,000	-
Total	102,188,451	3,600,000

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

8. Other Grants and Other transfers

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Bursary – secondary schools	35,709,473	24,998,614
Bursary – tertiary institutions	29,094,110	19,978,523
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	9,700,000	-
Sports projects	-	2,140,000
Environment projects	5,598,500	-
Emergency projects	11,200,000	4,500,000
Roads projects	-	-
Total	91,302,083	51,617,137

9. Acquisition Of Assets

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,000,000	120,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	440,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	2,440,000	120,000

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

10. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	3,500,000	-
ICT Hub	-	-
Others -Treasury/Furniture	900,000	-
Total	4,400,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>NGCDF Turkana South A/C no.1146654162</i>	4,044,432	33,347,386
<i>Deposit Account Turkana South A/C 1330712358</i>	1,557,300	
	-	-
TOTAL	5,601,732	33,347,386
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

12. Outstanding Imprests

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

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	2023-2024	% of the total Retention	2022-2023	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	1,557,300	1,165,215
Gratuity paid during the Year (C)		1,165,215
Closing Gratuity as at 30th June D= A+B-C	1,557,300	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

15. Fund Balance B/F

	(1 st July 2023-1)	(1 st July 2022-2)
	Kshs	Kshs
Bank accounts	33,347,386	7,625,722
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	33,347,386	7,625,722

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	33,347,386		
Reversed checks not captured		130,565	33,477,950
Cash in hand	-	-	-
Imprests	(-)	-	(-)
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	33,347,386	130,565	33,477,950

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	9,896,360	12,460,680
Imprest surrendered during the Year (C)	9,896,360	12,460,680
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	1,557,300	1,165,215
Gratuities and Retentions paid during the Year (C)	-	1,165,215
Closing account payables D= A+B-C	1,557,300	-
Net changes in accounts payables D-A	1,557,300	-

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	689,615	1,949,476
Committee expense	1,010,397	444,371
Use of goods and services	235	(2,406,973)
Amounts due to other Government entities	30,537,866	68,193,234
Amounts due to other grants and other transfers	1,371,249	22,091,760
Acquisition of assets	14,638	-
Other Payments- strategic plan	-	2,200,000
Funds pending approval	27,570,800	52,000
Total	61,194,801	92,523,868

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	23,356,310	3,759,709
Total	23,356,310	3,759,709

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,578,000	1,641,250
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	189,176,482	98,000,000
Total	191,754,482	99,641,250

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

15. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance		Comments
		2023/2024	2022/2023	
Compensation of employees		689,615	1,949,476	Funds still with the board
Committee Expenses		57,197	-	
Use of goods & services		953,435	1,962,602	Funds still with the board
Amounts due to other grants and other transfers		-	-	
Security		-	8,500,000	Funds still with the board
Emergency	Meet emergency needs	1,065,766	3,136,197	Funds still with the board
Environment		1,500	2,300,000	Funds still with the board
Sports	Contact sports activities in the constituency	-	4,531,520	Funds still with the board
Bursary Secondary	Pay School fees for needy students	293,093	2,566	Funds still with the board
Bursary Tertiary	Pay School fees for needy students	10,890	21,477	Funds still with the board
Social Security	Pay for social security(NHIF)	-	3,000,000	Funds still with the board
Sub-Total		3,071,496	21,478,634	
Amounts due to other Government entities		-	-	
kakoel Primary School		-	3,400,000	Funds still with the board
kalodicha Primary School		-	540,901	Funds still with the board
juluok primary school		3,400,000	-	Funds still with the board
sopel primary school		1,600,000	-	Funds still with the board
kalapata primary school		3,418,933	-	Funds still with the board

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

locheremoit primary school		3,400,000	-	Funds still with the board
lorogon primary school		3,400,000	-	Funds still with the board
naregae primary school		3,400,000	-	Funds still with the board
namakat primary school		3,400,000	-	Funds still with the board
kagintankor primary school		3,400,000	-	Funds still with the board
kamerese primary school		3,400,000	-	Funds still with the board
locheremoit primary school		1,718,933	-	Funds still with the board
Iodicha Primary School		-	3,400,000	Funds still with the board
Philadelphia Primary School		-	3,400,000	Funds still with the board
Lomeleku Primary School		-	10,460	Funds still with the board
napusimoru Primary School		-	1,500,000	Funds still with the board
Kawarnapar Primary School		-	1,130,000	Funds still with the board
namantalem Primary School		-	1,700,000	Funds still with the board
RCEA nakwamoru Primary School		-	3,400,000	Funds still with the board
RCEA nawoitrong Primary School		-	3,400,000	Funds still with the board
st. teresa kimabur Primary School		-	3,000,000	Funds still with the board
nakaalei Primary School		-	2,500,000	Funds still with the board
AGC lokichar secondary school		-	4,000,000	Funds still with the board
RCEA Korinyang mixed secondary School		-	3,400,000	Funds still with the board
Kalapata Secondary School		-	500,000	Funds still with the board
kalapata girls Secondary School		-	5,400,000	Funds still with the board
Kakalel Boys Secondary school		-	2,500,000	Funds still with the board

**National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency**

Annual Report and Financial Statements for The Year Ended June 30, 2024

katilu girls Secondary school					Funds still with the board
Kakalel Boys Secondary School				8,000,000	Funds still with the board
Kalemngorok Day Mixed Secondary School				3,000,000	Funds still with the board
Aro ttc				3,400,000	Funds still with the board
Aro ttc				1,500,000	Funds still with the board
Sub-Total			30,537,866	9,711,873	Funds still with the board
Acquisition of assets					
purchase of computers			14,638		Funds still with the board
Others (specify)					
strategic plan				2,200,000	
COC Allowances					
Sub-Total			14,638	2,200,000	
Funds pending approval			27,570,800	52,000	
Grand Total			61,194,801	92,523,868	

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	18,443,705	2,000,000	-	20,443,705
Transport equipment	15,303,000	-	-	15,303,000
Office equipment, furniture and fittings	1,998,850	-	-	1,998,850
ICT Equipment, Software and Other ICT Assets	1,043,390	440,000	-	1,483,390
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	36,788,945	2,440,000	-	39,228,945

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	DATE A/C OPENED	Bank Balance	Bank Balance
				2023/24	2022/23
Napeot Primary school	1286565537	KCB	15/06/2021	31,689	31,689
Kangikipur Primary	1286791227	KCB	23/06/2021	84	84
Kalemngorok Mixed Secondary school	1286377331	KCB	08/06/2021	7,029	7,029
Nakwamoru Primary School	1137146451	KCB	16/10/2012	5,259	5,259
Napusinyen Primary	1258008297	KCB	03/06/2019	12,520	12,520
Kainuk Girls Primary school	1151540935	KCB	01/04/2014	5,889	5,568
Kangimanyin primary school	1286662311	KCB	17/06/2021	6,688	6,929
Arumrum Primary school	1286768578	KCB	22/06/2021	113	234
Elim hope primary school	1287948499	KCB	06/08/2021	4,643	5,114
Kaedome primary school	1286956129	KCB	29/06/2021	12,608	13,975
Katilu Mixed Primary scool	1236600231	KCB	01/08/2021	1,493	886
Philadelphia primary School	1281019372	KCB	27/11/2020	17,377	14,678
Lomerimudang Primary school	1152695053	KCB	02/05/2014	3,165	23,607
Kalapata Primary School	1294359304	KCB	16/03/2022	1,433	19,674
Karoge Primary School	1129419347	KCB	04/08/2011	12,183	12,424
Lowoidapal Primary School	1296698483	KCB	03/05/2022	1,908	2,149
Lochwa boys secondary school	1261384121	KCB	29/07/2019	2,525	27,366
Kapelibok Boys secondary school	1261383915	KCB	29/07/2019	3,199	3,840
Kasuroi Primary School	1287781209	KCB	02/08/2021	2,363	2,714
Nakuse Primary School	1288721757	KCB	01/09/2021	2,158	38,394
Lomeleku primary school	1280789182	KCB	21/11/2020	2,482	2,723

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Lomonyang Primary school	1280372273	KCB	18/11/2020	8,192	11,083
Nawapeto Primary School	1278273646	KCB	24/09/2020	2,757	3,098
Kainuk SNR Chiefs Office	1281013234	KCB	27/11/2020	177	418
Kapelo Primary school	1278829113	KCB	30/09/2020	12,877	13,418
Lorogon Primary School	1157613098	KCB	09/08/2015	1,276	1,037,725
Nagetei Girls secondary School	1182268994	KCB	09/06/2016	4,000,359	15,049
Kainuk Mixed Secondary school	1107185076	KCB	08/07/2016	7,196	27,209
Nakaalei Primary School	1286201985	KCB	02/06/2021	55,483	901,550
Lotunguna Primary School	1286587913	KCB	15/06/2021	325	418
Kalapata Girls Secondary School	1275908063	KCB	17/07/2020	1,078,438	13,418
Katlu Girls Secondary School	1275819664	KCB	17/07/2020	7,414,447	12,163
Juluk Primary School	1182032044	KCB	31/05/2016	12,787	13,149
Locheremoit Primary	1286659760	KCB	17/06/2021	17,643	18,114
Lochwakan Primary	1287100287	KCB	05/07/2021	6,629	7,009
Kaatir Primary school	1286401933	KCB	09/06/2021	4,023	4,264
Katilu Boys Secondary school	1287616852	KCB	26/07/2021	1,723	2,074
Nalemsekon primary School	1288044526	KCB	10/08/2021	568	1,049
Namakot Primary School	1286375479	KCB	08/06/2021	3,938	4,289
Ageles Primary School	1296391450	KCB	20/05/2022	6,617	6,858
ARO TTC	1278265341	KCB	24/09/2020	1,503,185	1,159,224
Kakong Primary School	1280935162	KCB	25/11/2022	6,523	6,774
RCEA Kakalel Boys Secondary School	1258113929	KCB	04/06/2019	434,345	406
Loyapat Primary School	1171780524	KCB	27/06/2015	8,821	9,637
AGC Lokichar Scondary School	1206331771	KCB	21/02/2017	583	169
Nakuja Ekalale Primary School	1296029085	KCB	10/05/2022	1,153	1,394
Kogito Primary School	1224907817	KCB	28/02/2018	617	1,159

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Naworegaa Primary School	1156689856	KCB	16/07/2024	7,606	7,738
Naregaekamar Primary School	1135110255	KCB	18/10/2012	965	1,781
Kaputir Primary School	1224985362	KCB	01/03/2018	723	964
Kaengolereng Primary School	1167844130	KCB	24/02/2015	8,502	8,743
Immerculate Conception Primary School	1294762109	KCB	28/03/2022	498	739
RCEA Nawoitorong Primary School	1294296280	KCB	14/03/2022	2,160	1,714
Lokichar AP Post	1294940015	KCB	01/04/2022	608	849
RCEA Korinyang Primary School	1292755849	KCB	22/01/2022	7,840	2,869
Nariamawoi primary school	1279658312	KCB	22/10/2020	20,747	21,518
Lokapel Secondary School	1183453469	KCB	12/07/2016	401,676	13,917
Edos Primary school	1294102672	KCB	08/03/2022	4,328	14,569
Kapelibok Primary School	1168553636	KCB	19/03/2015	6,928	47,034
St Stephen Nakurichainait Primary School	1293433055	KCB	15/02/2022	4,702	75,064
Turkana Intergrated Primary School	1153302462	KCB	18/06/2015	1,529	1,770
Keakunyuk Primary School	1296717399	KCB	30/05/2022	3,400,413	654
Kakong AP Post	1296691608	KCB	30/05/2022	3,828	4,069
Kaaripuni Primary School	1293483494		12/06/2022	6,380	6,380
Lomokol Primary School	1183269048	KCB	6/08/2016	2,325	2,325
Agape Primary School	1297677935	KCB	28/06/2022	3,406,178	6,299
Alnoor Primary School	1290242631	KCB	05/04/2022	7,943	8,064
Ekoropus Primary School	1286320992	KCB	12/02/2022	9,283	9,404
Kapese Primary School	1136413251	KCB	23/02/2015	1,348,202	
Nakipi Primary School	1167806360	KCB	15/06/2016	7,113	
Total				27,013,308	3,759,709

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
1	<p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.33,347,386 as disclosed in Note 11A to the financial statements. An examination of documents provided in support of the balance revealed the following unsatisfactory matters;</p> <p>i. The cashbook and bank reconciliation statements showed cashbook balances of Kshs.33,477,951 and Kshs.33,750,827 resulting into unexplained variances of Kshs.403,441 between the financial statements and bank reconciliation statements; Kshs.272,876 between the bank reconciliation statements and cashbook; and Kshs.130,565 between the financial statements and the cashbook.</p> <p>ii. The list of reconciling items included stale cheques totaling to Kshs. 67,000 as summarized below.</p> <table border="1" data-bbox="566 1305 1464 1374"> <thead> <tr> <th data-bbox="566 1305 741 1374">Date</th> <th data-bbox="741 1305 925 1374">Cheque No.</th> <th data-bbox="925 1305 1267 1374">Institution</th> <th data-bbox="1267 1305 1464 1374">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Date	Cheque No.	Institution	Amount					The reversal have done and the cash book reconciled accordingly	Waiting the OAG response	When The OAG Responds
Date	Cheque No.	Institution	Amount									

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	04/10/22	006920	RCG Lokori	2,000			
	04/10/22	006921	Ngamia One Sec	15,000			
	04/10/22	006922	St. Jacob Education Centre	20,000			
	04/10/22	006929	Kakuma Boys Sec School	30,000			
	Total			67,000			
	<p>No action has been taken to reverse the payments back into the cash books or replace the cheque for payment.</p> <p>In the circumstances, accuracy and completeness of the cash and cash equivalents balance could not be confirmed.</p>						
	<p>1. Variances between Financial Statements Balances and Supporting Schedules</p> <p>The statement of receipts and payments reflects other grants and transfers of Kshs.51,617,137 as disclosed in Note 8 to the financial statements which further includes bursary for secondary schools of Kshs.24,998,614 and tertiary institutions of Kshs.19,978,523 respectively.</p>				<p>The variance was brought about by the Re allocation of</p>	<p>OAG is yet to respond</p>	<p>When The OAG Responds</p>

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
	<p>A review of financial statements for the year ended 30 June 2023, ledgers and supporting schedules revealed variances which were not reconciled or explained as summarized below:</p> <table border="1" data-bbox="415 692 1440 1062"> <thead> <tr> <th>Item</th> <th>Note</th> <th>Financial Statements- 2021/2022 Amount (Kshs)</th> <th>Supporting Schedules amount (Kshs)</th> <th>Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Bursary – Secondary Schools</td> <td>8</td> <td>24,998,614</td> <td>23,677,841</td> <td>1,320,773</td> </tr> <tr> <td>Bursary – Tertiary Institutions</td> <td>8</td> <td>19,978,523</td> <td>17,963,791</td> <td>2,014,732</td> </tr> <tr> <td>Total</td> <td></td> <td>44,977,137</td> <td>41,641,632</td> <td>3,335,505</td> </tr> </tbody> </table> <p>In the circumstances, the accuracy and validity of bursary to secondary schools and tertiary institutions could not be confirmed.</p>	Item	Note	Financial Statements- 2021/2022 Amount (Kshs)	Supporting Schedules amount (Kshs)	Variance (Kshs)	Bursary – Secondary Schools	8	24,998,614	23,677,841	1,320,773	Bursary – Tertiary Institutions	8	19,978,523	17,963,791	2,014,732	Total		44,977,137	41,641,632	3,335,505	Previous year Funds		
Item	Note	Financial Statements- 2021/2022 Amount (Kshs)	Supporting Schedules amount (Kshs)	Variance (Kshs)																				
Bursary – Secondary Schools	8	24,998,614	23,677,841	1,320,773																				
Bursary – Tertiary Institutions	8	19,978,523	17,963,791	2,014,732																				
Total		44,977,137	41,641,632	3,335,505																				
	<p>2. Unsupported Fuel, Oil and Lubricants Expense</p> <p>The statement of receipts and payments reflects use of goods and services balance of Kshs. 8,007,222 which further includes fuel, oil and lubricants amount of Kshs.1,405,000 as disclosed in Note 6 to the financial statements.</p>	The Fuel Register has been presented to the		When The OAG Responds																				

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
	<p>However, the expenditure has not been supported by motor vehicle work tickets, detail orders, and supplier statements.</p> <p>In the circumstances, the validity and accuracy of the expenditure on fuel, oil and lubricants could not be confirmed.</p>	OAG awaiting the response																	
	<p>3. Unsupported Other Committee Expense</p> <p>The statement of receipts and payments reflects committee expenses amount of Kshs.4,536,550 which includes other committee expenses balance of Kshs.2,895,300 as disclosed in Note 5 to the financial statements. A review of documents provided for audit in support of the expenditure revealed payments of Kshs.2,352,500 which were not supported with monitoring and evaluation report, an approved work plan, procurement plan, budget and work tickets making it difficult to establish the nature of the work done by the committee. The details of the expenditure are as summarized below.</p> <table border="1" data-bbox="437 1222 1455 1377"> <thead> <tr> <th>PAYEE</th> <th>DATE</th> <th>P.V NO.</th> <th>CHEQUE NO</th> <th>AMOUNT(KSH)</th> </tr> </thead> <tbody> <tr> <td>Fam</td> <td>6/21/2023</td> <td>128</td> <td></td> <td>550,000</td> </tr> <tr> <td>Fam</td> <td>3/27/2023</td> <td>90</td> <td></td> <td>100,000</td> </tr> </tbody> </table>	PAYEE	DATE	P.V NO.	CHEQUE NO	AMOUNT(KSH)	Fam	6/21/2023	128		550,000	Fam	3/27/2023	90		100,000	The Reports were sent awaiting the OAG Response	Waiting the OAG response	Waiting the OAG response
PAYEE	DATE	P.V NO.	CHEQUE NO	AMOUNT(KSH)															
Fam	6/21/2023	128		550,000															
Fam	3/27/2023	90		100,000															

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor					Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Fam	3/27/2023	92		100,000			
	Fam	3/27/2023	94		462,000			
	Fam	4/18/2023	102		108,000			
	Fam	5/3/2023	109		440,000			
	Fam	1/24/2023	33		250,000			
	Fam	1/26/2023	42		180,000			
	Fam	3/27/2023	91		162,500			
					2,352,500			
	<p>In the circumstances, validity and accuracy of other committee expenses amount of Kshs.2,352,500 could not be confirmed.</p> <p>4. Unsupported Sitting Allowances</p> <p>The statement of receipts and payments reflects committee expenses amount of Kshs.4, 536,550 which includes sitting allowance amount of Kshs.1,641,250 as disclosed in Note 5 to the financial statements. A review of documents provided for audit, revealed payments totaling to Kshs.1,259,250 were not supported by monitoring and evaluation report, an approved work plan,</p>					<p>The supporting schedules were sent awaiting the OAG</p>	<p>Waiting the OAG response</p>	<p>Waiting the OAG response</p>

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																								
	<p>procurement plan, budget and work tickets making it difficult to establish the nature of the work done by the committee. The details of the expenditure are as summarized below.</p> <table border="1" data-bbox="443 734 1473 1181"> <thead> <tr> <th>PAYEE</th> <th>DATE</th> <th>P.V NO.</th> <th>AMOUNT(KSH)</th> </tr> </thead> <tbody> <tr> <td>Fam</td> <td>6/29/2023</td> <td>140</td> <td>174,250</td> </tr> <tr> <td>Fam</td> <td>4/19/2023</td> <td>107</td> <td>442,000</td> </tr> <tr> <td>Fam</td> <td>4/18/2023</td> <td>104</td> <td>136,000</td> </tr> <tr> <td>Fam</td> <td>5/29/2023</td> <td>119</td> <td>141,000</td> </tr> <tr> <td>Fam</td> <td>23.02.23</td> <td>31</td> <td>52,000</td> </tr> <tr> <td>Fam</td> <td>12/6/2022</td> <td>28</td> <td>52,000</td> </tr> <tr> <td>Fam</td> <td>12/6/2022</td> <td>27</td> <td>52,000</td> </tr> <tr> <td>Fam</td> <td>12/6/2022</td> <td>20</td> <td>210,000</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>1,259,250</td> </tr> </tbody> </table> <p>In the circumstances, the accuracy and validity of sitting allowance amount of Kshs.1,259,250 could not be confirmed</p>	PAYEE	DATE	P.V NO.	AMOUNT(KSH)	Fam	6/29/2023	140	174,250	Fam	4/19/2023	107	442,000	Fam	4/18/2023	104	136,000	Fam	5/29/2023	119	141,000	Fam	23.02.23	31	52,000	Fam	12/6/2022	28	52,000	Fam	12/6/2022	27	52,000	Fam	12/6/2022	20	210,000	Total			1,259,250	Response		
PAYEE	DATE	P.V NO.	AMOUNT(KSH)																																									
Fam	6/29/2023	140	174,250																																									
Fam	4/19/2023	107	442,000																																									
Fam	4/18/2023	104	136,000																																									
Fam	5/29/2023	119	141,000																																									
Fam	23.02.23	31	52,000																																									
Fam	12/6/2022	28	52,000																																									
Fam	12/6/2022	27	52,000																																									
Fam	12/6/2022	20	210,000																																									
Total			1,259,250																																									
	5. Unsupported Other Operating Expenses																																											

National Government Constituencies Development Fund (NGCDF)
 Turkana South Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
	<p>The statement of receipts and payments reflects use of goods and services amount of Kshs.8,007,222 which includes other operating expenses amount of Kshs.2,375,890 as disclosed in Note 6 to the financial statements. An examination of expenditure records provided for audit revealed that expenditures totaling to Kshs.1,416,310 were incurred as imprest advances. However no documents were provided to support how the payments were utilized.</p> <p>The expenditures were as summarized below.</p> <table border="1" data-bbox="456 948 1435 1198"> <thead> <tr> <th>PAYEE</th> <th>DATE</th> <th>CHEQUE NO.</th> <th>AMOUNT(KSH)</th> </tr> </thead> <tbody> <tr> <td>Fam</td> <td>3/5/2023</td> <td>8963</td> <td>361,110</td> </tr> <tr> <td>Fam</td> <td>29/03/2023</td> <td>8972</td> <td>585,200</td> </tr> <tr> <td>Fam</td> <td>29/03/2023</td> <td>8971</td> <td>350,000</td> </tr> <tr> <td>DA</td> <td>3/5/2023</td> <td>8962</td> <td>120,000</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>1,416,310</td> </tr> </tbody> </table> <p>In the circumstances, accuracy and validity of other operating expenses amount of Kshs.1,416,310 could not be confirmed.</p>	PAYEE	DATE	CHEQUE NO.	AMOUNT(KSH)	Fam	3/5/2023	8963	361,110	Fam	29/03/2023	8972	585,200	Fam	29/03/2023	8971	350,000	DA	3/5/2023	8962	120,000	Total			1,416,310			
PAYEE	DATE	CHEQUE NO.	AMOUNT(KSH)																									
Fam	3/5/2023	8963	361,110																									
Fam	29/03/2023	8972	585,200																									
Fam	29/03/2023	8971	350,000																									
DA	3/5/2023	8962	120,000																									
Total			1,416,310																									

National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>6. Fixed Assets</p> <p>Annex 4 to the financial statements on Summary of Fixed Assets Register reflects assets amount of Kshs.36,768,945 as at 30 June 2023 which includes land with nil balances. No explanation was given for the failure to determine the size and value for land on which the constituency office stands and include in the financial statements. Further, ownership documents for land in form of land title deed was not provided for audit review.</p> <p>In the circumstances, accuracy</p>	Explanation has been provided awaiting OAG		
	<p>7. Unsupported Project Management Committee (PMC) Bank Balances</p> <p>Annex 5 to the financial statements on Project Management Committee (PMC) Bank Balances reflects bank balances totaling to Kshs.3,759,709, held in seventy-one (71) project bank accounts in various commercial banks. However, cash books, bank reconciliation statements, certificates of bank balance and bank statements for the bank accounts were not provided for audit review contrary to section 15(1) (b) of National Government Constituencies Development Fund Regulations, 2016. Project Management Committees shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.</p>	The Bank Statements were provided awaiting OAG	Waiting the OAG response	Waiting the OAG response

*National Government Constituencies Development Fund (NGCDF)
Turkana South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, Management breached the law and the accuracy, existence and completeness of the PMC bank balances could not be ascertained.			



.....
Kwena Stephen
Fund Account Manager.