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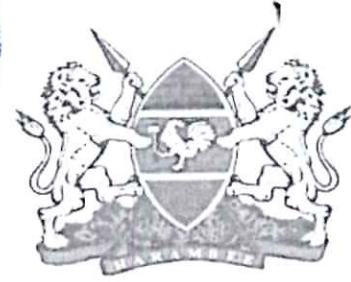
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND**

TURKANA WEST CONSTITUENCY

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

TURKANA WEST 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 WEST Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Table of Contents	Page
1 Acronyms and Definition of Key Terms	iii
2 Key Constituency Information and Management.. . . .	iv
3 NG-CDFC Chairman's Report.	viii
4 Statement of Performance Against Predetermined Objectives for FY2023/24.	xvi
5. Governance Statement.....	xx
6 Statement of Management Responsibilities	xxi
7 Report of the Independent Auditors on the NGCDF- Turkana West Constituency	xxxii
8 Statement of Receipts and Payments for the Year Ended 30th June 2024	1
9 Statement of Assets and Liabilities as at 30th June, 2024	2
10 Statement Of Cash Flows for the Year Ended 30th June 2024.....	4
11 Summary Statement of Appropriation for The Year Ended 30 th June 2024	5
12 Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024.....	7
13 Significant Accounting Policies	18
14 Notes To the Financial Statements	23
15 Annexes	42

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

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

(This list is an indication of the common acronyms and abbreviations. Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

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 realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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

- 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 WEST 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 20XX and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Bethwel Lokatoi
2.	National Sub-County Accountant	Joel Kamurutu Waweru
3.	Chairman NGCDFC	Thomas Echapan Nakong
4.	Member NGCDFC	Margaret Nakaina

(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 West 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) Turkana West Constituency NGCDF Headquarters

P.O. Box 14-30501 Kakuma
Opposite RAS office, Kakuma

(f) TURKANA WEST Constituency NGCDF Contacts

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

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

(g) Turkana West Constituency NGCDF Bankers

Equity ,KakumaBranch
Turkana West NGCDF,
AccountNo.09902611750094

Turkana West NGCDF-Deposit Account
Account no. 1650285451923

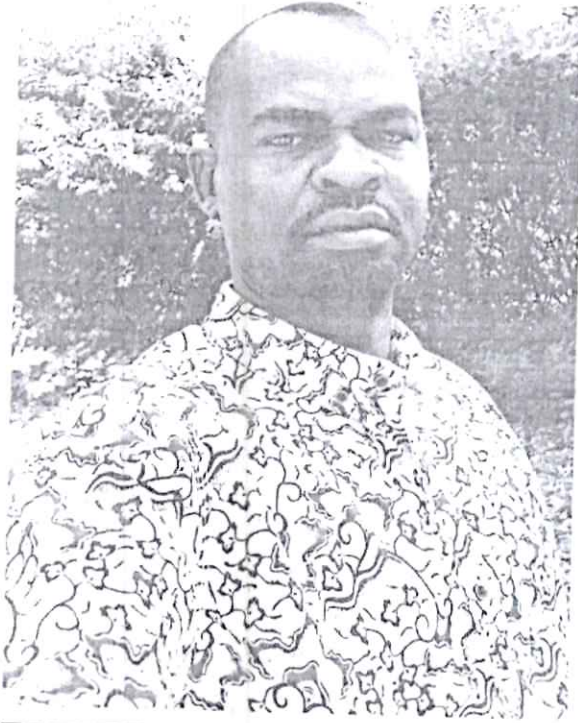
(h) Independent Auditors

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

(i) Principal Legal Advisor

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

3. NG-CDFC Chairman's Report



MR. THOMAS ECHAPAN NAKONG
CHAIRPERSON
NG-CDFC TURKANA WEST

On behalf of Turkana West NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2023/2024 annual report and financial statements for the fund.

Turkana West NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Turkana West constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees (PMC'S), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (PMC), projects monitoring and regular NGCDF committee meetings.

Turkana West Ng-Cdf committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2023).

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

The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.

In detail, NG-CDF Turkana West has been able to achieve the following during the financial year;

A total of 39 classrooms, 1 dormitories, 3 laboratories, 2 administration blocks, 1 dining hall, and 12 toilet blocks were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy. Turkana West NG-CDF committee also funded the construction of DCC renovation and Lokichoggio Chief's office in the year which have enhanced security in the constituency.

This report and financial statement represents the financial position of Turkana West constituency for the financial year 2023/2024. It reflects the receipts from the Board as well as the expenditures incurred during the financial year.

I wish to make the following remarks:a).

Year Performance

During the financial year 2023/2024 Turkana West NG- CDF was able to achieve the following comparative performance in various sectors

A). Budget Performance

In the financial year 2023/2024 NG-CDF Turkana West budget performance against actual amounts for current year based on economic classification and programmes, was very impressive due to timely disbursement of funds to the constituency by the NG-CDF Board, In the financial year ended June 30th, 2024, NG-CDF Turkana West had a cumulative approved budget of Kshs 300,178,751 and Ksh. 205,245,466 was disbursed to the constituency by the NGCDF Board within the financial year NG-CDF Turkana West disbursed the received funds as follows; Ksh 120,672,343 was disbursed to various schools and other government agencies for implementation of the approved projects, Ksh 64,008,734 was issued as bursaries to needy students in the constituency.

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

Ksh 18,633,367 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses, acquisition of Assets and other payments.

Ksh 3,471,446 was used in payment of NG-CDFC staff salaries and gratuity,

Ksh 3,900,000 was used to fund emergency occurrences in the constituency,

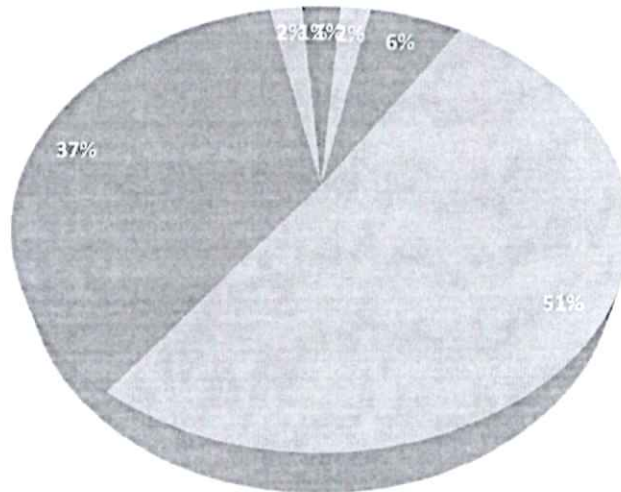
Ksh 583,450.00 was used to fund Sports activities in the constituency

Ksh 12,530,883 was used to fund Security activities in the constituency

Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
PAYMENTS	-		-	
Compensation of Employees	4,741,504	3,471,447	1,270,057	73.2%
Committee expenses	5,250,100	4,344,756	905,344	82.8%
Use of goods and services	11,345,325	11,341,467	3,858	100.0%
Transfers to Other Government Units	177,603,921	120,672,344	56,931,577	67.9%
Other grants and transfers	95,006,426	81,023,067	13,983,359	85.3%
Acquisition of Assets	2,141,475	514,200	1,627,275	24.0%
Other Payments	4,090,000	2,432,945	1,657,055	59.5%
TOTAL	300,178,751	223,800,225	76,378,526	74.6%

The original budget and the allocation per sector is as indicated on the pie chart below;

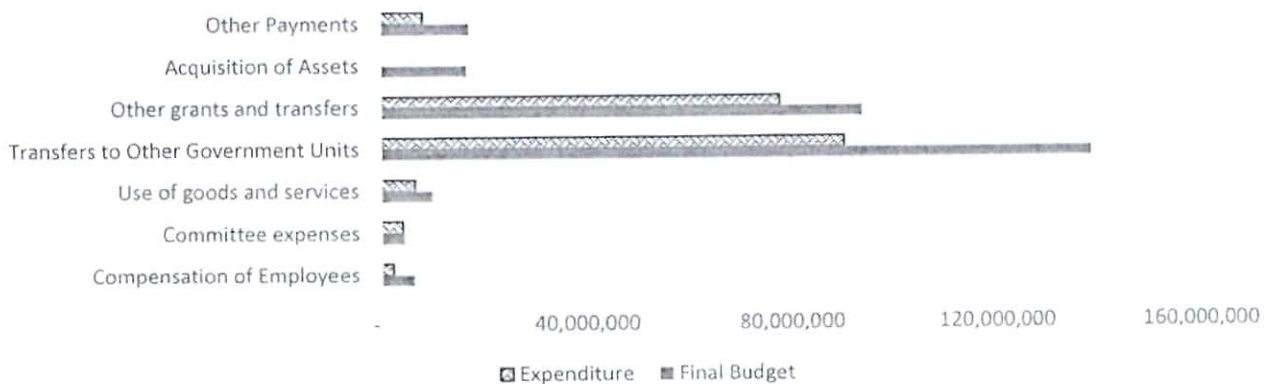
FINAL BUDGET



- Compensation of Employees
- Committee expenses
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

The actual expenditure during the financial year is as shown below against the Budget;

Budget Vs Expenditure

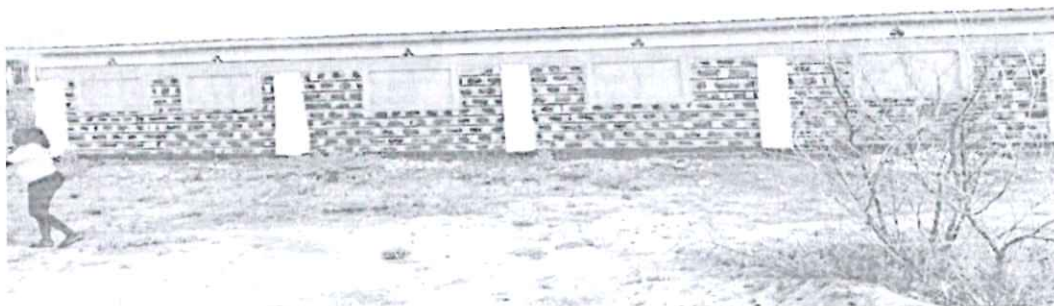


Herein attached are pictorials to depict successful projects undertaken during the year.

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

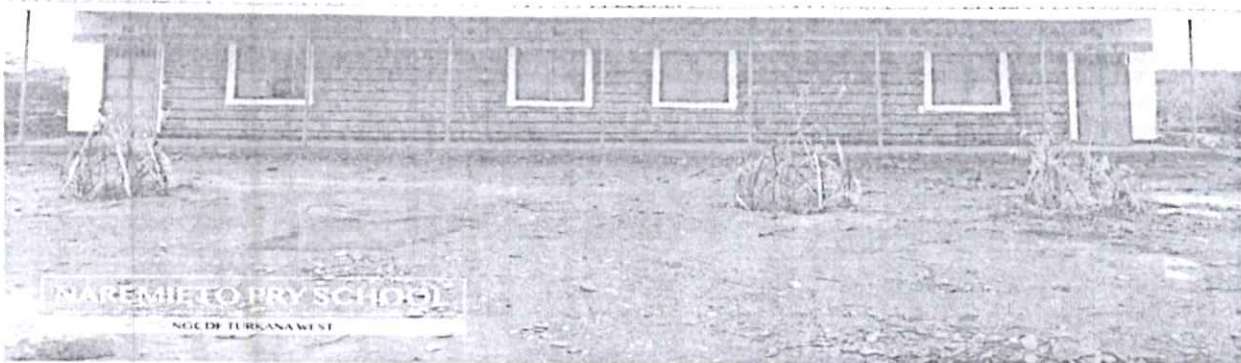
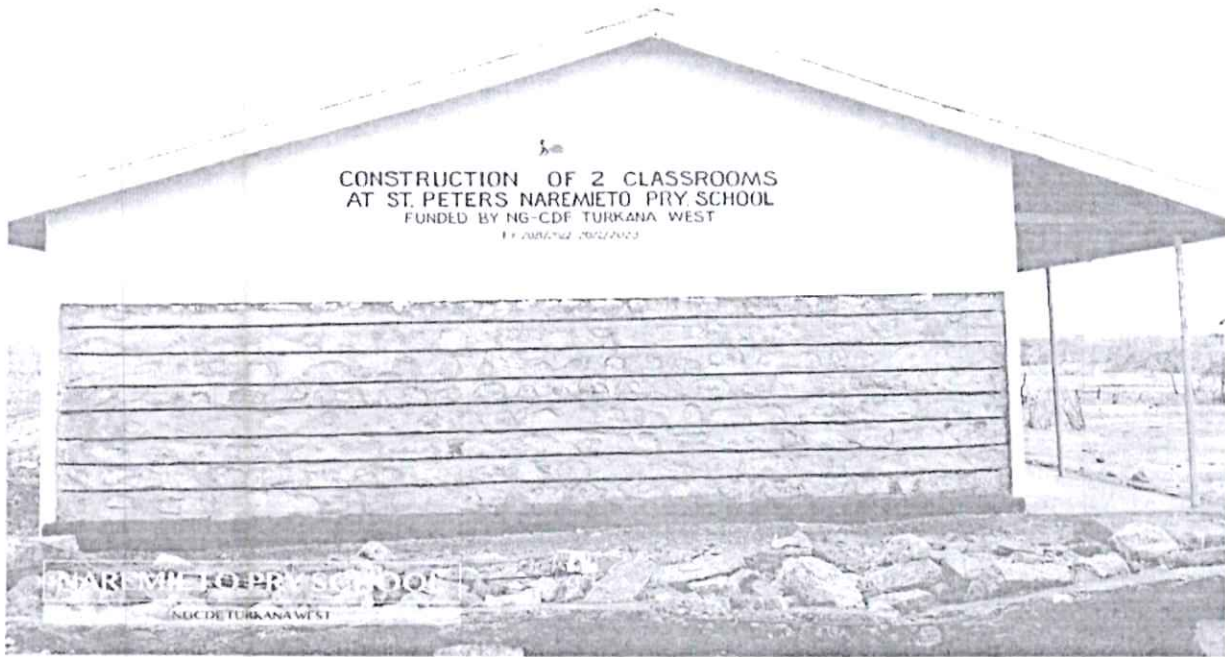
1. Natiira primary school; Construction to completion of Modern laboratory; furnish with 50 stools, install electricity and plumbing works as specified in the BQ and engineer drawing.





2. Naremieto primary school;

Construction to completion of 1 block 2 unit's classrooms; Furnish with 50 desks



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

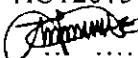
B). Emerging issues related to NG-CDF in Turkana West Constituency are:

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impacts and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF

C). NG-CDF Implementation challenges in Turkana West Constituency are:

- ❖ Overdependence on the fund by the public and National government functions on all development related needs.
(To overcome this, NG-CDF Turkana West Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).
- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.
(NG-CDF Turkana West committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives).
- ❖ Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds
(To overcome this challenge, NG-CDF Turkana West is focusing on allocating enough funds to complete the project within at most 2 years)

Through my leadership, NG-CDFC Turkana West constituency will endeavour to fulfil its mandate when funds are disbursed and monitoring of projects funds as per the guide lines of the NG-CDF ACT2015 and NG-CDF Regulations 2023

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ECHAPAN THOMAS NAKONG
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2023/24

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 *Turkana West Constituency 2023-2027* plan are to.

- a) Increased transition rate from primary Schools to secondary schools and from secondary school to tertiary through award of bursary to the needy and deserving cases ensuring their smooth learning as well as improved performance.
- b) Improve Learning through Construction of new classrooms and other infrastructure such as laboratories, dining hall, as well as renovation of existing classrooms in various schools to ensure good environment for learners with an aim of improving performance
- c) Improve Security in the Constituency through construction of AP Lines, Chief & Assistant Chief offices and refurbishment of existing ones. This will also ensure that there if improved service delivery to the constituents by taking the services closer to people.
- d) Improve standards of learning through construction of 10 Dining Halls in various institutions
- e) Improve academic performance in schools through construction and equipping of laboratories in various schools

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

- f) Ensure smooth learning in improved environment in schools through refurbishment of dilapidated classrooms in primary schools

- g) Motivate students to perform and enhance competition through purchase of buses to the best performing schools as a learning resource

Progress on attainment of Strategic development objectives

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

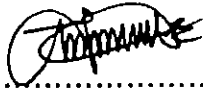
sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	In FY 23/24 -we increased number of classrooms in Primary Schools by 30 classrooms, 1dormitories. 7laboratories and Pit Latrines by an extra 12 in the various schools/institutions - Bursary beneficiaries were approximately 7220 ·3500 tertiary beneficiaries.3,600 secondary beneficiaries and 120 pwds

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

Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities.	In FY 23/24 We renovated the DCC offices, in various security installations/locations in the constituency.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 23/24 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in 10 Schools , 15 primary schools and 5 secondary school:
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 23/24 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by

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

		unforeseen Occurrences		the county department of health.
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.....
Name: Echapan Thomas Nakong
Chairman NGCDF Committee

5. Governance Statement

a. NG-CDFC process of appointment

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

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

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

The current NGCDFC members were gazetted in 29th November, 2022 and the first meeting was held in on 6th December, 2022

The persons appointed are drawn from different groupings as follows:

1.	Gabriel Lotoom	Male Youth Representative	chairman
2.	Thomas Nakong Echapan	Male Adult Representative	member
3.	Fatuma Nimo	Female Youth Representative	chairlady
4.	Margaret Nakain	Female Adult Representative	member

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

5.	John Lokitare	Representative of Persons Living with Disability	pwd
6.	Zipporah Lokere	Nominee of the Constituency Office (Male)	secretary
7.	Anthony Etitipu	Nominee of the Constituency Office (Male)	member
8.	John Eyanae	Nominee of the Constituency Office (Male)	member
9.	Salat Jelle	ACC	Member

b. NG-CDFC Tenure

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

c. The Role of the Constituency Committee

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are,

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.

viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.

ix. Enter into performance contracting with the Board on an annual basis.

d. Removal of a member

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds- lack of integrity, gross misconduct, embezzlement of public funds, bringing the committee into disrepute through unbecoming personal public conduct, promoting unethical practices, causing disharmony within the committee, physical or mental infirmity

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made

e. NG-CDFC Induction and training

In the financial year 2023/2024 the NGCDF Board organized training of NG-CDFC members in Nakuru. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Turkana West

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

f. Number of meetings;

NG-CDF Act Section 7 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 West Constituency, the NG-CDF Committee conducted 12 meetings and 6 sub-committee meetings.

g. Remuneration Rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

h. Disclose the policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Turkana West contravened conflict of interest policy.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out

In section 43 and minutes of the meeting shall indicate the fact of the removal or Appointment of members.

j. Ethics and code of conduct

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

k. Risk Management

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

The committee has the following responsibilities

- Training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations.
- Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations.
- Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

7. Environmental and Sustainability Reporting

Environmental concerns, with an emphasis on climate change mitigation, are central to the government's agenda. The recent amendment to the NG-CDF Act 2023, which raised the allocation for climate change activities from 2% to 5%, reinforces the commitment to addressing these issues through the NG-CDF Fund. In the 2023-2024 financial year, Turkana West NG-CDF allocated Kshs. 1,600,000 for tree planting projects in three institutions within the constituency. These efforts aim to enhance sustainability and contribute to environmental conservation, aligning with the government's broader strategy to combat climate change.

1. Sustainability strategy and profile -

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

- a. Education and Training:** Turkana West NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the

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

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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 23/24 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken

1. **Environmental performance.**

- NG-CDFC Turkana West conducts one sensitizations forum every year to the constituents to create awareness of the importance of planting trees to conserve the environment. The Sensitizations are done in various schools where the office donate seedlings to school and join hands with students to plant trees in schools.

- Sensitization forums are also conducted once every year on crosscutting issues where the constituents particularly the youth are enlightened on the dangers of drug & Alcohol Abuse as well as engaging in other vices.
- NG-CDF staff have at least one day in every financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.
- Sports tournaments are organized at the ward level where the participants who are mostly the youths are sensitized on the importance of conserving the environment through tree planting, and embracing good farming practices.

2. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Turkana West constituency invests in capacity building programs for 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.

Turkana West NG-CDF 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

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

from the constituency for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to 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 honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

3. Market place practices-

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- c. Responsible marketing and advertisement
- d. Product stewardship by safeguarding consumer rights and interest

4. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and considers 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

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

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

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



.....
Name: Bethwel Lokatoi

Fund Account Manager.

6. Statement of Management Responsibilities.

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

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

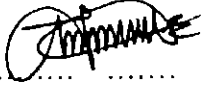
The Accounting Officer in charge of the NGCDF Turkana West Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

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

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

Approval of the financial statements

The NGCDF-Turkana West Constituency financial statements were approved and signed by the Accounting Officer on 15/9 2024.



NAME; Echapan Thomas
Chairman – NGCDF Committee



Name Bethwel Lokatoi
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 WEST 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 West Constituency set out on pages 1 to

Report of the Auditor-General on National Government Constituencies Development Fund - Turkana West Constituency for the year ended 30 June, 2024

55, 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, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Turkana West 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. Inaccuracies in Fixed Assets

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.21,204,080 which includes a Nil balance on land. However, no explanation was given for the failure to determine the size and value of the 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, existence and completeness of the fixed assets balance of Kshs.21,204,080 could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Annex 5 to the financial statements reflects Project Management Committees (PMC) accounts balances amounting to Kshs.20,638,350 out of which Kshs.10,784,598 were not supported with bank reconciliation statements, bank statements and bank certificates. Further, expenditure returns from the PMCs to the constituency committee were not provided for audit review hence, it was not possible to confirm whether the PMCs accounted for funds transferred to the respective accounts.

In the circumstances, the accuracy and completeness of the Project Management Committees account balances 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 West 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.300,178,751 and Kshs.238,501,399 respectively resulting to an under-funding of Kshs.61,677,352 or 21% of the budget. Similarly, the Fund spent Kshs.223,800,225 against a final budgeted amount of Kshs.300,178,751 resulting in an under-absorption of Kshs.76,378,526 or 25% of the budget.

The under-funding of the Fund may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are 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, however, audit review revealed that most of the prior year audit matters remained unresolved.

Other Information

Management is responsible for the other information set out on page iv to xxxi, which comprise of Key Entity Information and Management, NG-CDFC Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's 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 conclusion 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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unsupplied Desks at St. Mark Songoi Primary School

Review of records revealed that the Fund disbursed an amount of Kshs.2,848,160, to the Project Management Committee (PMC) of St. Mark Songoi Primary for construction of two classrooms and equipping with 50 desks. However, physical verification at the school on 15 November, 2024, revealed that the project was complete and in use but only thirty (30) desks were delivered instead of the contracted fifty (50) desks. Further, an inspection and acceptance report was not provided for audit. This was contrary to Public Procurement and Assets Disposal Act, 2015 This was contrary to Section 48 (4a) of the Public Procurement and Assets Disposal Act, 2015 which provides that the inspection and acceptance committee shall ensure that the correct quantity of the goods is received and ensure that the goods, works or services have been delivered or completed on time.

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

2. Unsupplied Laboratory Stools at St Mathew Nadome Primary

Review of records revealed that the Fund disbursed an amount of Kshs.4,269,436 to the Project Management Committee (PMC) of St Mathew Nadome Primary for Construction of modern Laboratory and supply of fifty (50) stools. However, physical verification conducted on 15 November, 2024 revealed that the project was complete and in use but plumbing works and electrical works had not been done. In addition, the contractor delivered only thirty (30) stools. This was contrary to Section 48 (4a) of the Public Procurement and Assets Disposal Act, 2015 which provides that the inspection and acceptance committee shall ensure that the correct quantity of the goods is received and ensure that the goods, works or services have been delivered or completed on time.

In the circumstances, the value for money from the expenditure of Kshs.4,269,436 incurred on the project could not be confirmed.

3. Irregular Construction of Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.81,023,067 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.3,900,000 incurred on emergency projects of construction of four-door pit latrines at Kakuma Arid Zone, Kakuma Mixed and St. John Lokichogio Mixed primary schools. However, there was no evidence to show that the projects met the prescribed emergency criteria. In addition, there was no evidence to confirm that the use of the emergency reserves was reported to the Board within thirty (30) days of occurrence contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that, the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

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, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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 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.

Report of the Auditor-General on National Government Constituencies Development Fund - Turkana West Constituency for the year ended 30 June, 2024

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

27 December, 2024

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

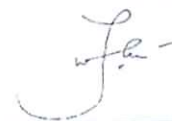
8. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	205,245,467	91,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		205,245,467	91,000,000
PAYMENTS			
Compensation of employees	4	3,471,447	2,617,893
Committee expenses	5	4,344,756	790,800
Use of goods and services	6	11,341,467	11,846,515
Transfers to Other Government Units	7	120,672,344	15,730,383
Other grants and transfers	8	81,023,067	35,598,653
Acquisition of Assets	9	514,200	637,400
Oversight committee Expenses			1,111,069
Other Payments	10	2,432,945	-
TOTAL PAYMENTS		223,800,225	68,332,713
SURPLUS/DEFICIT		(18,554,758)	22,667,287

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 15/9 2024 and signed by





Chairman-NG-CDF
Committee

Name: NAKONG THOMAS

Fund Accountant Manager

Name: BETHWEL LOKATOI

National Sub-County
Accountant

Name: JOEL WAWERU
ICPAK M/No:

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

9. 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	14,701,174	33,255,932
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		14,701,174	33,255,932
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		14,701,174	33,255,932
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		-	-
Net Financial Assets (A-B)		14,701,174	33,255,932
Represented By			
Fund Balance B/Fwd	15	33,255,932	10,588,645
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(18,554,758)	22,667,287
Net Financial Position		14,701,174	33,255,932

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

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 15/9 2024 and signed by:



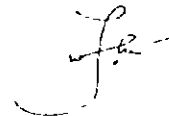
.....
**Chairman- NG-CDF
Committee**

Name: NAKONG THOMAS



.....
Fund Accountant Manager

Name: BETHWEL LOKATOI



.....
**National Sub-County
Accountant**

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

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

10. 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	205,245,467	91,000,000
Other Receipts	3	-	-
Total Receipts		205,245,467	91,000,000
Payments			
Compensation of Employees	4	3,471,447	2,617,893
Committee Expenses	5	4,344,756	790,800
Use of Goods and Services	6	11,341,467	11,846,515
Transfers to Other Government Units	7	120,672,344	15,730,383
Other Grants and Transfers	8	81,023,067	35,598,653
Other Payments	10	2,432,945	1,111,069
Total Payments		223,286,025	67,695,313
Total Receipts Less Total Payments			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(18,040,558)	23,574,487
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(514,200)	(637,400)
Net Cash Flows from Investing Activities		(514,200)	(637,400)
Net Increase in Cash & Cash Equivalents		(18,554,758)	22,667,287
Cash & Cash Equivalent at Start of the Year	11	33,255,932	10,588,645
Cash & Cash Equivalent at End of the Year	11	14,701,174	33,255,932

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

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

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AJA	Adjustments b Previous years Outstanding Disbursements	Final Budget c=a+b+c	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	199,090,074	33,255,932	67,832,745	300,178,751	238,501,399	61,677,352	79.5%
Proceeds from Sale of Assets							
Other Receipts							
TOTAL RECEIPTS	199,090,074	33,255,932	67,832,745	300,178,751	238,501,399	61,677,352	79.5%
PAYMENTS							
Compensation of Employees	3,218,004	1,523,500		4,741,504	3,471,447	1,270,057	73.2%
Committee expenses	4,500,100	750,000		5,250,100	4,344,756	905,344	82.8%
Use of goods and services	10,692,225	653,100		11,345,325	11,341,467	3,858	100.0%
Transfers to Other Government Units	95,754,796	26,349,125	55,500,000	177,603,921	120,672,344	56,931,577	67.9%
Other grants and transfers	80,434,074	2,239,607	12,332,745	95,006,426	81,023,067	13,983,359	85.3%
Acquisition of Assets	1,990,875	150,600		2,141,475	514,200	1,627,275	24.0%
Other Payments	2,500,000	1,590,000		4,090,000	2,432,945	1,657,055	59.5%
TOTAL	199,090,074	33,255,932	67,832,745	300,178,751	223,800,225	76,378,526	74.6%

Transfer to other Government units was 68 % and not 100% achieved due to delay in the Board Disbursements

Other Grants and transfers was 85 % 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 did not achieve its targets due to delayed board disbursement

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	76,378,526
Less undisbursed funds receivable from the Board as at 30 th June 2024	61,677,352
	14,701,174
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	14,701,174

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

12. 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	3,218,004	1,523,500		4,741,504	3,471,447	1,270,057
1.2 Committee allowances	900,100	750,000		1,650,100	944,056	706,044
1.3 Use of goods and services	8,809,865	653,100		9,462,965	9,762,167	-299,202
Sub-total	12,927,969	2,926,600	0	15,854,569	14,177,669	1,676,900
2.0 Monitoring and evaluation	0					
2.1 Capacity building	1,600,000			1,600,000	1,350,700	249,300
2.2 Committee allowances	3,600,000			3,600,000	3,400,700	199,300
2.3 Use of goods and services	282,360			282,360	228,600	53,760

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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/Blk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	5,482,360			5,482,360	4,980,000	502,360
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1				0		0
				0		0
				0		0
4.0 Emergency						
4.1 Primary Schools	10,152,526	0	2,536,400	12,688,926	3,900,000	8,788,926
4.2 Secondary schools				0		0
4.3 Tertiary institutions				0		0
4.4 Security projects				0		0

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	10,152,526	0	2,536,400	12,688,926	3,900,000	8,788,926
5.0 Bursary and Social Security						
5.1 Primary Schools	6,852,955			6,852,955	4,568,636	2,284,319
5.2 Secondary Schools	20,558,865			20,558,865	20,119,460	439,405
5.3 Tertiary Institutions	40,170,738			40,170,738	39,320,638	850,100
Sub total	67,582,558	0	0	67,582,558	64,008,734	3,573,824
5.6 Sports	650,000			650,000	583,450	66,550
Sub-total	650,000	0	0	650,000	583,450	66,550
7.0 Environment						0
Sub-total						

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.0 Primary Schools Projects (List all the Projects)	650,000			650,000		650,000
Nakaje Primary School	600,000			600,000		600,000
Kawarnaparan Primary School	600,000			600,000		600,000
Lotaka Primary School	650,000			650,000		650,000
St. John Primary School	650,000			650,000		650,000
Lonyuduk Primary School	650,000			650,000		650,000
Aic Lopur Primary School						
Sub-total	3,800,000			3,800,000		3,800,000
Aic Lokichoggio Girls				0		0
Aic Lokichoggio Girls Primary				0		0
				0		0

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Aic Lopur Primary						
Aic Lopur Primary School				0		0
Aic Lopur Primary School				0		0
Emilait Primary School				0		0
Emilait Primary School				0		0
Emilait Primary						
Kakuma Arid Zone				0	1,585,000	
Kakuma Arid Zone	650,000			650,000	650,000	0
Kalobeyei Primary	650,000			650,000	65,000	585,000
Kalobeyei Primary			4,676,345	4,676,345	4,583,450	92,895
Kangitesiroi Primary			2,600,000	2,600,000	2,600,000	0
Komudei Primary	520,000		520,000	1,040,000	520,000	520,000

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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/Blk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Letea Primary School		2,239,607	1,500,000	3,739,607	2,400,000	338,057
Letea Primary School	228,990		500,000	728,990	710,883	18,107
Lobanga Primary	2,048,990	2,239,607	9,796,345	14,084,942	13,114,333	1,554,059
Lonyuduk Primary School						
Loritit Primary				0		0
Lokwanya Primary	2,000,000			2,000,000		2,000,000
Natiira Primary School	1,350,000			1,350,000		1,350,000
Kaaselem Primary School	1,000,000			1,000,000		1,000,000
Kakuma Girls Primary School	1,990,875	150,600		2,141,475	514,200	1,627,275
Lotaka Primary School	6,340,875	150,600	0	6,491,475	514,200	5,977,275
Kakuma Arid Zone Primary School						

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

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Kaamunyaep Primary School		4,500,000	0	4,500,000	4,500,000	0
Lodakach Primary School		4,000,000	0	4,000,000	4,000,000	0
Aic Lopur Primary School		4,500,000	0	4,500,000	4,500,000	0
Nakaje Primary School		650,000	0	4,000,000	650,000	3,350,000
St. John Primary School		4,000,000	0	4,000,000	4,000,000	0
Loteteleit Primary School		2,192,083	0	4,000,000	2,192,083	1,807,917
Aic Lokichoggio Girls Primary		1,807,917	0	4,000,000	1,807,917	2,192,083
St. Mark Songot Primary And Junior Secondary		4,500,000	0	4,500,000	4,500,000	0
St. Clare Lochor-Ereng Primary		199,125	0	4,000,000	199,125	3,800,875
Emilait Primary School			4,000,000	4,000,000	4,000,000	0
Nasinyono Primary School			1,500,000	1,500,000	1,500,000	0

National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kaaselem Primary School			2,000,000	2,000,000	2,000,000	0
St. Paul Nalamacha Primary School			2,000,000	2,000,000	2,000,000	0
St. Matthew Nadome Primary School			4,500,000	4,500,000	4,500,000	0
Ng'imaniania Primary School			4,500,000	4,500,000	4,500,000	0
St.Cosmas			4,000,000	4,000,000	4,000,000	0
St.James Pokotom			520,000	520,000	520,000	0
Lonyuduk Primary School			3,650,000	3,650,000	3,650,000	0
Abaat Primary School			3,520,000	3,520,000	3,520,000	0
Natiira Primary School			3,000,000	3,000,000	3,000,000	0
Letea Primary School			3,000,000	3,000,000	3,000,000	0

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	87,604,796	26,349,125	55,500,000	169,453,921	120,672,344	48,781,577
9.0 Secondary Schools Projects (List all the Projects)						
LOPUSIKI SECONDARY	4,000,000			4,000,000	2,710,000	1,290,000
10.0 Tertiary institutions Projects (List all the Projects)						
	4,000,000			4,000,000	2,001,765	1,998,235
Sub-total	4,000,000			4,000,000	2,001,765	1,998,235
11.0 Security Projects						

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lokichoggio Chiefs Office	650,000			650,000	650,000	0
Letea Chiefs Office	650,000			650,000	65,000	585,000
Loreng Chiefs Office			4,676,345	4,676,345	4,583,450	92,895
Dec Lokichoggio Sub County Office			2,600,000	2,600,000	2,600,000	0
Kalbeyei Police Station Pmc	520,000		520,000	1,040,000	520,000	520,000
Lokichoggio Chief Office Pmc		2,239,607	1,500,000	3,739,607	2,400,000	338,057
Lokichoggio Chief Office Pmc	228,990		500,000	728,990	710,883	18,107
Sub-total	2,048,990	2,239,607	9,796,345	14,084,942	13,114,333	1,554,059
12.0 Acquisition of assets						
12.1 Motor Vehicles (Including Motorbikes)				0		0

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Turkana West Ng-Cdf Office	2,000,000			2,000,000		2,000,000
Turkana West Ng-Cdf Office	1,350,000			1,350,000		1,350,000
Turkana West Ng-Cdf Office	1,000,000			1,000,000		1,000,000
Turkana West Ng-Cdf Office	1,990,875	150,600		2,141,475	514,200	1,627,275
Sub-total	6,340,875	150,600	0	6,491,475	514,200	5,977,275
13.0 Others						
13.1 Strategic Plan			0	0	2,432,945	-2,432,945
13.2 Innovation Hub	2,500,000	1,590,000		4,090,000		4,090,000
Sub total	2,500,000	1,590,000	0	4,090,000	2,432,945	1,657,055
Funds pending approval**	199,090,074	33,255,932	67,832,745	300,178,751	223,800,225	76,378,526

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

13. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

- 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 West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. 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 recognized 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 recognizes 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 Eequivalents

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

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.e restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, 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 WEST
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
B225251	30,000,000	
B225320	20,000,000	
B2262246	17,412,722	
B233916	30,000,000	
B226352	10,000,000	
B214891	30,000,000	
B214502	67,832,745	
AIE NO. B 185282		7,000,000
AIE NO. B 185434		6,000,000
AIE NO. B 185806		15,000,000
AIE NO. B 205626		12,000,000
AIE NO. B 206209		5,000,000
AIE NO. B 205921		12,000,000

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

AIE NO. B 207701		18,000,000
AIE NO. B128128		16,000,000
TOTAL	205,245,467	91,000,000

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	-	-

3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
Total	-	-

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

4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,855,283	1,572,856
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	559,448	937,037
Employer Contributions Compulsory national social security schemes	-	-
HOUSING LEVY	53,766	-
NITA	2,950	108,000
Total	3,471,447	2,617,893

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,643,046	
Other committee expenses	1,701,710	790,800
Sub total	4,344,756	790,800
B. Constituency Oversight Committee		1,111,069
Allowances		-
Other committee expenses		-
Sub total	4,344,7556	1,111,069
Total (A+B)	4,344,756	1,901,869

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST
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	797,023	83,126
Communication, supplies and services	264,466.	74,450
Domestic travel and subsistence	2,989,886	1,203,840
Printing, advertising and information supplies & services	2,174,570	-
Rentals of produced assets	-	-
Training expenses	445,000.0	1,437,818
Hospitality supplies and services	1,440,258	777,629
Committee Allowance		3,882,941
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,072,254	1,534,885
Fuel, oil & lubricants	900,000	1,495,306
Bank Charges	158,010	81,397

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

Other operating expenses	100,000	5,400
Routine maintenance – vehicles and other transport equipment	1,000,000	999,923
Routine maintenance – other assets		269,800
Other operating expenses	-	-
Total	11,341,467	11,846,515

7. **Transfer To Other Government Units**

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	115,672,344	15,210,383
Transfers To Secondary Schools	5,000,000	520,000
Transfers To Tertiary Institutions	-	
Total	120,672,344	15,730,383

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

8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	20,119,460	16,994,000
Bursary – tertiary institutions	39,320,638	1,120,000
Bursary – special schools	4,568,636	2,666,196
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	12,530,883	-
Sports projects	583,450	2,763,000
Environment projects	-	5,420,000
Emergency projects	3,900,000	6,635,457
Roads projects	-	-
Total	81,023,067	35,598,653

9. Acquisition Of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	514,200	637,400
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total	514,200	637,400

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

10. Other Payments/Oversight Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	2,432,945	-
ICT Hub	-	-
Others (<i>specify</i>)		1,111,069
Total	2,432,945	1,111,069

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)	14,701,174	33,255,932
<i>Name Of Bank, Account No. (Operation account)</i>	-	-
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	14,701,174	33,255,932
Total	14,701,174	33,255,932
11B: Cash Balances		

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

Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>	-	-

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST
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>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
Total	-	-	-	-

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

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	0		0	
1-2 years	0		0	
2-3 years	0		0	
Over 3 years	0		0	
Total	0		0	

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST
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)	-	997,037
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	997,037
Closing Gratuity as at 30th June D= A+B-C	-	-

Gratuity aging analysis

	2023/2024	% of the total Gratuity	2023/2024	% of the total Gratuity
Under one year	0		0	
1-2 years	0		0	
2-3 years	0		0	
Over 3 years	0		0	
Total	0		0	

The total above should be equal to the Gratuity closing figures)

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

15. Fund Balance B/F

	(1 st July 2024)	(1 st July 2023)
	Kshs	Kshs
Bank accounts	33,255,932	10,588,648
Cash in hand	-	-
Imprest	-	-
Total	33,255,932	10,588,648
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST
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	-		-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

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)	-	-
Imprest surrendered during the Year (C)	-	-
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)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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

	2023/2024	2022/2023
	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	2022/2024	% of the total
Under one year	0		0	
1-2 years	0		0	
2-3 years	0		0	
Over 3 years	0		0	
Total	0		0	

19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	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	0		0	
1-2 years	0		0	
2-3 years	0		0	
Over 3 years	0		0	
Total	0		0	

19.3: Unutilized Fund (See Annex 3)

	2023/2024	2022/2023
	Kshs	Kshs
Unutilized Balances	76,378,526	33,255,932
Total	76,378,526	33,255,932

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST
Constituency*

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

19.4: PMC account balances (See Annex 5)

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	20,638,350	5,158,231
Total	20,638,350	5,158,231

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	-	-
Total	-	-

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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 Date	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					-	

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid Date	To- Balance	Outstanding	Comments
Supply of services					-	
8.					-	
9.					-	
10.					-	
Sub-Total	-			-	-	
Grand Total	-			-	-	

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

Annex 3 – Unutilized Fund

	2023/2024		2022/2023
	Kshs	Kshs	Kshs
Compensation of employees	1,270,057		3,121,083
Committee expense	905,344		
Use of goods and services	3,858		496,964
Amounts due to other Government entities	56,931,577		6,563,954
Amounts due to other grants and other transfers	13,983,359		21,328,633
Acquisition of assets	1,627,275		1,745,300
Other Payments (specify)	1,657,055		-
Total	76,378,526		33,255,932

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022-2023			2023-2024
Land	-	-		-
Buildings and structures	469,800			469,800
Transport equipment	18,407,180			18,407,180
Office equipment, furniture and fittings	1,812,900	514,200		2,327,100
Total	20,689,880	514,200		21,204,080

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

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

PMC NAME	Account number	Bank	Bank	Bank
			Balance	Balance
			2023-2024	2022-2023
PMC				
Letea Primary	1650278847206	equity	20,315	
Aic Lopur Primary School	1650284520310	equity	546,241	
Emilait Primary School	1650279251531	equity	4,228,556	
Kakuma Arid Zone Primary School	1650284486381	equity	186,168	
Natiira Primary	1650263334385	equity	201,275	
St.Mathew Nadome Primary	1650282221784	equity	4,001,260	
Aic Lokichoggio Girls Primary	1650284648014	equity	4,428,955	
Lopusiki Secondary	1650280263689	equity	723,612	
Kakuma Mixed Primary School	1650285163235	equity	29,550	
St.John Lokichoggio Primary School	1650284606471	equity	86,222.00	
Loeng Chiefs Office	1650285494375	equity	4,000,000	
Lokichoggio Chief Office	1650284716053	equity	1,536,196	
Letea Chiefs Office	1650285494367	equity	650,000	
Natiira Primary School Ngcdf Pmc	1650279304948	EQUITY BANK KAKUMA		589,944

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

Letea Pri School Ngcdf Pmc	16501634489980	EQUITY KAKUMA	BANK	520,000
Loritit Pri School Ngcdf Pmc	16502720663951	EQUITY KAKUMA	BANK	38,506
Nanam Pri School Ngcdf Pmc	1650279258578	EQUITY KAKUMA	BANK	520,073
Lodakach Pri School Ngcdf Pmc	1650277347149	EQUITY KAKUMA	BANK	548,214
	Account number	Bank	Bank	Bank
PMC NAME				Balance
PMC				2022-2023
Kakuma law court ngcdf pmc	1316248445	KCB,KAKUMA		2,819,580
Aic Lokichoggio Girls Primary School	1650279872498	EQUITY KAKUMA	BANK	1,245
Aic Lopur Primary School	16502793045756	EQUITY KAKUMA	BANK	1,619
Aic Lopur Primary School	16501634486909	EQUITY KAKUMA	BANK	4,568

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

Kakuma Arid Zone Primary School	16502720663146	EQUITY KAKUMA	BANK	3,870
Kalobeyei Primary School	1650279258578	EQUITY KAKUMA	BANK	650
Kalobeyei Primary School	1650277347149	EQUITY KAKUMA	BANK	1,500
Kangitesiroi Primary School	1650280052782	EQUITY KAKUMA	BANK	5,468
Komudei Primary School	1650279304948	EQUITY KAKUMA	BANK	7,984
Letea Primary School	1233536710	KCB LOKICHOGGIO		2,356
Letea Primary School	1173852751	KCB LOKICHOGGIO		2,345
Lobanga Primary School	1148128816	KCB LOKICHOGGIO		8,764
Lokwanyia Primary School	1257434594	KCB LOKICHOGGIO		345
Loritit Primary School	1264505418	KCB KAKUMA		4,588
Nalamacha Primary School	1131181654	KCB KAKUMA		3,459
Nanam Primary School	1150608315	KCB LOKICHOGGIO		1,012

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

PMC NAME	Account number	Bank	Bank Balance 2023-2024	Bank Balance 2022-2023
PMC				
Naremiyo Primary School	1200003411	EQUITY BANK KAKUMA		6,963
Natiira Primary School	1283482630	KCB		4,988
Nationokar Primary School	1147023905	KCB		7,838
St. John Primary School	1281717193	KCB		4,567
St. John Primary School	1276518714	KCB		7,890
St. Mathew Nadome Primary School	1276518994	KCB		14,319
St. Patrick Lomidat Primary School	1287119085	KCB		16,202
St. Teresa Nakwamor Primary School	1146819595	KCB		8,320
St. Cosmos Napopongoit Primary School	1280377178	KCB		1,056
TOTAL			20,638,350	5,158,231

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
REF: ELD/TURWC DF/33/16/2	Irregular payment of bursaries to both secondary and tertiary school	Query responded to	Fund Account Manager	Not resolved	30 June 2025
REF: ELD/TURWC DF/33/16/2	Transfers to secondary schools and other grants transfers	Query responded to	Fund Account Manager	Not resolved	30 June 2025
REF: ELD/TURWC	Irregular expenditure of Emergency Funds	Query responded to	Fund Account	Not	30 June 2025

*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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	Focal Point person to resolve the issue	Status	Timeframe
DF/33/16/2			Manager	resolved	
2017-2018-1 -01-0124-09 -03	Management should ensure that the financial statements are revised to reflect a true and fair presentation of the financial position of NGCDF	<i>We have amended the financial statements accordingly to reflect a true and fair view.</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2025
2017-2018-1 -01-0124-09 -03	Included in the training expenses figure of Kshs. 745,020 reflected in note 5 to the financial statements is an expenditure of Kshs. 310,000 which was not supported by invitation, attendance registers, and work tickets.	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2025

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

	<p>Included in transfers to primary schools figure of Kshs17, 600,000 is environment and emergency projects expenditure of Kshs 1,130,000 and ksh1,100,000 respectively were transferred to Emiliat Primary bank account. No explanation has been provided for not opening separate bank accounts for each project and no reason was provided for not charging each expenditure to its expenditure item.</p>	<p><i>The Ksh1, 100,000 was funds approved by the Board under code K4-023-124-2630204-104-2017/2018-006 for Completion of the girl's dormitory (Walling, flooring, painting, roofing and branding) and not under emergency funds Ksh 1,130,000 was funds disbursed to the school for construction of boys</i></p>	<p>Mathew Kipsanai Fund Account Manager</p>	<p>Not resolved</p>	<p>30 June 2025</p>
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*National Government Constituencies Development Fund (NGCDF) TURKANA WEST 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	Focal Point person to resolve the issue	Status	Timeframe
		<i>and girls latrines which had been submerged by floods. The NGCDFC has put in measures to ensure that each Project Management committee opens a separate bank account for NGCDF Funded projects</i>			
2017- 2018-1 -01-0124- 09 -0	Note 6 to the financial statements reflects transfers to secondary schools figure of Kshs.10, 600,000 which vary with the supporting documents figure of Kshs.15, 600,000 resulting to a variance of Kshs.5,000,000 which has not been explained or reconciled. Further, the transfers were made to	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	FAM	Not Resolved	30 June 2025

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

	<p>one project management committee bank account used for the secondary school projects contrary to section 15(1) and 29(3) of the National Government Constituency Development Fund Regulations, 2016 which requires the project management committee to open a separate bank account in an approved bank for each approved project. Further, expenditure returns by the project management committee were not availed for audit verification</p>				
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Name: Bethwel Lokatoi
Fund Account Manager.