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DATE: 11 FEB 2026	DAY: Wednesday
TABLED BY: OF	Hon. Dr. Robert Pakose on behalf of leader of Majority
CLERK-AT THE-TABLE:	honsale

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND
TURKANA EAST CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management.....	iii
3. NGCDF Committee.....	viii
4. NG-CDFC Chairman’s Report	xii
5. Statement of Performance Against Predetermined Objectives for FY2024/25	xv
6. Governance Statement	xviii
7. Management Discussion and Analysis.....	xxiv
8. Environmental and Sustainability Reporting.....	xxvi
9. Statement of Management Responsibilities	xxx
10. Report Of the Independent Auditor on the NGCDF - Turkana East Constituency.....	xxxii
11. Statement of Financial Performance for the Year Ended 30th June 2025	1
12. Statement of Financial Position as at 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025	4
14. Statement of Cash Flows for The Year Ended 30th June 2025	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	7
16. Budget Execution by Sectors and Projects for The Year Ended 30 th June 2025.....	10
17. Notes to the Financial Statements	24
18. Annexes.....	61

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year - Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 (amended 2023). The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Turkana East Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Wesley maina
2.	National Sub-County Accountant	Alex Mulinge Mutua
3.	Chairman NGCDFC	Francis Enuke Lorinyok
4.	Member NGCDFC	Rebecca Lokwawi Jairus
5.	Member NG CDFC	Elizabeth Akolong Merimug

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Turkana East Constituency Headquarters

NGCDF Office

DCC Compound

Lokori, KENYA

(e) NGCDF Turkana East Constituency Contacts

P.O. Box 267 – 30500 Lodwar

Telephone: (254) 741168772

E-mail: cdfturkanaeast@ngcdf.go.ke

Website: www.ngcdf.go.ke

(f) NGCDF Turkana East Constituency Bankers

1. Kenya Commercial Bank.

(1147030472) - (Operations Account)

Lodwar Branch

P. O. Box 153 – 30500

Lodwar.

2. Kenya Commercial Bank.

(1339309106) - (Deposit Account)

Lodwar Branch

P. O. Box 153 – 30500

Lodwar.

3. Kenya Commercial Bank.

(Project Management Committee Accounts)

Lodwar Branch

P. O. Box 153 – 30500

Lodwar.

(g) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office




Harambee Avenue

P. O. Box 40112

City Square 00200

Nairobi, Kenya




3. NGCDF Committee

Name	Details
 <p>Francis Euki Lorinyok – Chairman Male Adult Representative</p>	<p>Date of Birth 12/11/1991 Degree Education Former TSC Employee.</p>
 <p>Benedictus Lochuch – Secretary Male Youth Representative</p>	<p>Date of Birth 20/10/1991 Diploma in ECD Education Former ECD Teacher</p>
 <p>Rebecca Lokwawi Jairus – Member Female Adult Representative</p>	<p>Date of Birth 1978 Primary Education Business Woman</p>

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency


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

 <p>Elizabeth Akolong Merimug – Member Female Adult Representative</p>	<p>Date of Birth 1972 Primary Education Farmer</p>
 <p>Melda Loligo Ngikokor – Member Female Youth Representative</p>	<p>Date of Birth 1994 Diploma Training Business Woman</p>
 <p>John Ebenyo Ekomwa – Member PWD Representative</p>	<p>Date of Birth 1976 Secondary Education Retired Chief</p>

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency


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

 <p>James Ekaal Ngilimo – Member Male Adult Representative</p>	<p>Date of Birth 1972 Secondary Education Retired Chief</p>
 <p>Daniel Ewoi Epuu – Member Coopted Member</p>	<p>Date of Birth 1972 Secondary Education Serving Pastor</p>
 <p>Moses Karwigi – Deputy County Commissioner</p>	<p>Date of Birth 1978 Bachelor’s Degree Serving Deputy County Commissioner</p>

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

 <p>Peter Maraya - Fund Account Manager</p>	<p>Date of Birth 1983 Master's Degree Serving Fund Account Manager</p>
--	--

Jairus Edukae Naon Served upto December 2024

Maximilla Losuru Mana Served upto December 2024

4. NG-CDFC Chairman's Report



Francis Enuke Lorinyok

Chairperson, Turkana East NG-CDF

I am pleased to present the financial statements for Turkana East Constituency for the financial year ended 30th June 2025. Turkana East Constituency is one of the six Constituencies in the larger Turkana County. This constituency is generally vast characterized by a rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure. The people of Turkana East are predominantly pastoralists in which their livelihoods depend on livestock.

Budget Performance

The Constituencies Development Fund Act 2015 (Amended 2022) requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2024/2025 Turkana East NGCDF was allocated a total of Kshs. 161,497,759. There was an opening balance of Ksh. 12,822,357 and an unspent balance of Ksh. 42,359,000 from the previous financial year resulting to a sum total of Ksh. 216,679,116.

The Constituency spent a total of Ksh. 99,583,631 by end of the financial year leaving an unspent balance of Kshs. 117,095,485 which was still in our KCB Lodwar Bank account as at 30th June, 2024.

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

Key Achievements During 2024/2025 FY

Turkana East NG-CDFC has intensified monitoring and Evaluation of projects for prudent management of the Fund. Intense monitoring and evaluation has in effect reduced the time taken to complete our projects. For instance, several schools' fence projects whose completion time and quality improved greatly with our regular monitoring and evaluation.

Emerging Issues

The number of bursary beneficiaries keeps increasing yearly due to the publicity and sensitization given to encourage further learning.

Insecurity within the constituency keep evolving and continuously affects our performance.

Key Implementation Challenges.

- Due to the rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure affects our efforts to undertake and intensify regular monitoring and evaluation. Instead every NGCDFC member representing wards across the constituency is encouraged to keep close contact with the ongoing projects and accordingly shares his or her findings during NGCDFC meetings for action by the committee.
- Sourcing of construction material is hampered by the distance and remoteness of some of the project sites. Cost of materials ends up rising unnecessarily. We have engaged local suppliers of hardware and masonry materials to standardize and make available construction material at reasonable costs.
- Insecurity within the constituency is a constant challenge that affects our performance. We end up hiring security escorts to enable us access project sites though at additional costs.
- Inadequate technical officers resulting to slow response to technical issues. The NGCDF employed staffs who work together with the Technical Officers to help in speeding up response.

.....
Name: Francis Enuke Lorinyok

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

Chairman NGCDF Committee

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access, affordability and availability of quality education	Increased enrolment in primary schools, improved transition to secondary schools and tertiary institutions and generally increased literacy levels,	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels - Number of students joining and transitioning through learning institutions. 	<p>We built 2 Classrooms each at Koolong Primary School, A.I.C Lokwii Primary School and Namaliteny Primary School.</p> <p>We awarded bursary to 1,700 Bursary beneficiaries for Secondary Schools and 1,068 for tertiary institutions.</p>
Security	Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development	Decreasing cases of insecurity and increased peaceful coexistence.	<ul style="list-style-type: none"> Number of usable physical infrastructures built at Police Stations, DCC Offices, ACC Offices and Chiefs' Offices. - Programs promoting social interactions and peaceful coexistence. 	<p>We constructed administrative Offices at Lomunyenakwaan Police Station, Suguta DCC Office, Katilia Police Station.</p>
Climate Change Mitigation	To promote environmental sustainability by protection conservation and efficient exploitation of environment and natural resources	Increase in the number of trees planted.	<ul style="list-style-type: none"> - Conservation of soil by trees 	<p>We planted 50 trees in 7 Primary Schools</p>
Sports	Mainstream and empower	Increased interaction of	Increase in development projects and	<p>We involved 130 youth and women in</p>

5. Statement of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the NGCDF Turkana East Constituency 2021-2025 plan are to:

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

Progress on the attainment of Strategic development objectives

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

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

	youth and gender issues in development	youths and women in development programs	programs among the youth and women and increase in number of youths and women participating.	our development programs and created awareness among the youth and women on the establishment of groups and allow ease of access to devolved funds.
Emergency	To cater for unforeseen occurrences in the constituency.	Catering for any unforeseen occurrences in the constituency.	Prompt response in case of any occurrences.	We utilised emergency funds on renovation of 4 Primary Schools
Disaster Management	Improve productivity to attain food security and human dignity.	Increased learning and knowledge acquisition.	- Number of literate people. - Number of a variety of food items produced.	We trained 127 community members on individual initiatives for food production and avoidance of disasters.
Tracking Of Results.	To improve tracking of implementation of NGCDF programmes.	Quality work is achieved.	Efficiency in work performance and within the specified period.	We organise capacity building programmes for 10 NGCDFCs and 62 PMCs and regular projects monitoring and field visits.
Institutional Strengthening	To promote performance management and smooth running of NGCDF Office.	Well planned and organised work is achieved.	Increase in the number of usable physical tools and equipment. Employee satisfaction and availability of reports.	We purchased working tools and equipment to make work easy and of quality for 10 NGCDFC Staffs We strategically plan for the future.

6. Governance Statement

a. NG-CDFC Process of Appointment

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

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

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

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

The persons appointed are drawn from different groupings as follows;

- Male Adult – Francis Enuke Loperinyok - Chairman
- Male Youth - Benedictus N. Lochuch - Secretary
- Female Adult - Elizabeth Akolong Merimug - Member
- Female Youth – Melda Loligoi Ngikokor - Member
- PWD Representative - John Ebenyo Ekomwa - Member
- Co-Opted Member - Daniel Ewoi Epuu - Member
- Male Adult - James Ekaal Ngilimo – Member
- Female Adult - Rebecca Jairus Lokwawi – Member

b. NG-CDFC Tenure

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

c. The Role of the Constituency Committee

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

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

d. Removal of a Member

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

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

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

e. NG-CDFC Induction and Training

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

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

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

Thereafter PMCs are formed for purposes of project implementation. NGCDFC projects are implemented by the PMCs and are trained to ensure proper implementation of projects. This training to all the groups has to be continuous to ensure that the concerned persons or groups are sufficiently refreshed throughout.

f. Number of Meetings;

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

In Turkana East Constituency, the NG-CDF Committee conducted 15 meetings .

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

	Name Of Committee Member	Meetings Held														
		14/7 /24	11/8/ 24	15/9 /25	13/10/ 24	10/11 /24	15/12/ 24	01/19/ 25	09/2 /25	22/3 /25	12/4 /25	26/4 /25	17/5 /25	31/5 /25	16/6 /25	28/6 /25
1	Francis Eunki	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Melda Loligoi Ngikokor	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Benedictus Lochuch	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Elizabeth Merimug	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	John Ebenyo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Daniel Ewoi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	James Ekaal	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Rebecca Lokwawi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Moses Karwigi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Peter Maraya	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

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

h. Disclose the Policy on Conflict of Interest

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

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

i. Succession Plan

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

j. Ethics and Code of Conduct

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

k. Risk Management

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

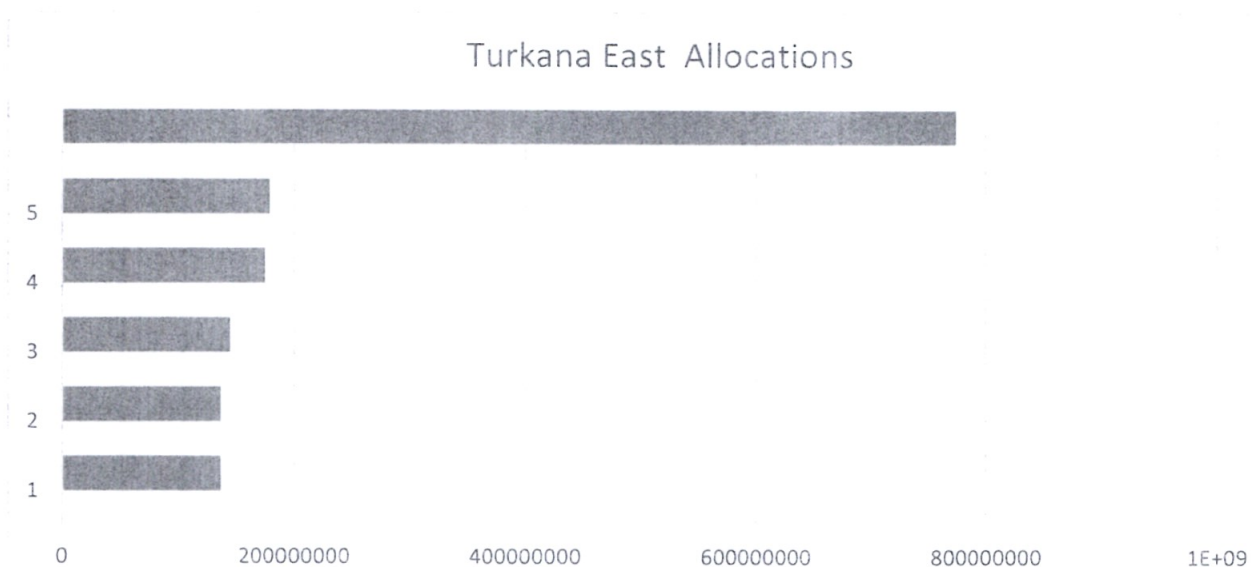
- To identify possible risks that may interfere with proper implementation of projects.
- To formulate controls and strategies to mitigate effects of risk occurrence.
- To report on the risks occurred and ways used to manage them.

7. Management Discussion and Analysis

NGCDF Turkana East has received a total of Kshs 774,185,125.78 for the last five (5) years.

Table 1: Funds Allocation for the Last 5 Years

S/No.	Financial year	Allocation (Kshs)
1.	2020/21	137,134,879.31
2.	2021/22	137,088,879.00
3.	2022/23	147,921,946.00
4.	2023/24	157,825,629
5.	2024/25	161,497,759
	Total	741,469,092.31



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

6.1 Key Achievements

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

6.2 Emerging Issues

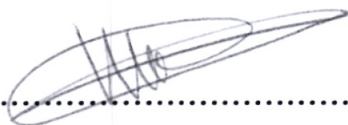
- **Technological advancement-** NG-CDF Turkana South needs to adapt to emerging technologies to enhance efficiency and effectiveness while addressing potential risks and challenges associated with digital transformation.
- **Climate change and environmental sustainability-** the constituency faced the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

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

6.3 Lessons Learnt

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

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



Name: Wesley maina

Fund Account Manager

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

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

3. Employee Welfare

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

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

4. Market place practices-

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

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

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

5. Community Engagements

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

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

.....


Name: wesley maina

Fund Account Manager.

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF - Turkana East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Turkana East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF - Turkana East 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 East 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

Makunga Sub-County Hospital (Kakamega County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

12. Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012 and the County Government of Kakamega Act requires the Board of Management to prepare financial statements in respect of Makunga Sub County Hospital, which give a true and fair view of the state of affairs of Makunga Sub County Hospital at the end of the financial year and the operating results of the entity for that year. The Board of Management is also required to ensure that the entity keeps proper accounting records which disclose with reasonable accuracy the financial position of the entity. The council members are also responsible for safeguarding the assets of the entity.

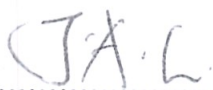
The Board of Management is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining 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 Board of Management accepts responsibility for the entity's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the entity, 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.

Nothing has come to the attention of the Board of management to indicate that the entity will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on **28th August 2025** and signed on its behalf by:



.....
Name: Tr. Joshua Aura Lutomiah
Chairperson
Board of Management



.....
Name: Dr. Bonface Lumasia Kibisu
Accounting Officer

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying Transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Turkana East Constituency set out on pages 1 to 69, which comprise

of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the Transitional financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Turkana East Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Cash and Bank Balances

The statement of financial position reflects cash and bank balance of Kshs.107,575,445 as disclosed in Note 19 to the financial statements. The balance includes deposits account and Project Management Committee accounts balances of Kshs.1,809,027 and Kshs.34,574,633 respectively whose bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and bank balance of Kshs.107,575,445 could not be confirmed.

2. Unsupported Adjustments in the Statement of Changes in Net Assets

The statement of changes in net assets reflects an adjustment affecting the total assets and liabilities of Kshs.65,580,336 and Kshs.85,828 respectively. However, the adjustments were not supported by any documentation, such as reconciliation schedules, approval memos or valuation reports.

In the circumstances, the accuracy and completeness of the statement of changes in net assets could not be confirmed.

3. Inaccuracies in Property, Plant and Equipment

The statement of financial position reflects a nil balance on property, plant and equipment as disclosed in Note 23 to the financial statements. However, the statement of changes in net assets recognized assets balance of Kshs.65,580,336. Further, the balance was not supported by an assets movement schedule.

In the circumstances, the accuracy, existence and completeness of the nil balance of property, plant and equipment balance of could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Turkana East Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual income of Kshs.239,900,452 and Kshs.206,402,693 respectively resulting in an under-absorption of Kshs.33,497,759 or 14 % of the budget funds. Further, Management had actual expenditure of Kshs.98,827,248 against actual receipts of Kshs.206,402,693 resulting into an under absorption of Kshs.107,575,445

In the circumstances, the under absorption and under realization of the allocated funds may have affected service delivery to the intended beneficiaries.

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 transitional IPSAS financial statements. Except for the effect of 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 Information

The Management is responsible for the Other Information set out on page iii to xxxi which comprise of Key Entity Information and Management, NG-CDF Committee, NG-CDF Chairman's Report, Statement of Performance Against Predetermined objectives Governance Statements, Environmental and Sustainability Reporting Foreword by the Fund Account Manager, Management Discussion and Analysis, Statement of National Government Constituencies Development Fund - Turkana East Constituency Responsibilities, The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's transitional IPSAS financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the transitional IPSAS financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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. Irregular Disbursements of Bursaries

Review of documents revealed that the Fund disbursed an amount of Kshs.28,793,000 on bursaries to secondary schools and Kshs.15,518,005 on bursaries to tertiary institutions. However, the bursary vetting committee did not provide documentation showing the criteria used to select the beneficiaries while minutes of the vetting meetings were not provided for audit. Further, the beneficiary list identified from the ward level was not availed for audit. This was contrary to Regulation 21(3) National Government Constituencies Development Fund Regulations, 2016 which provides that a Constituency committee shall vet all persons proposed to receive support in accordance with guidelines issued by the Board.

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

2. Non-Remittance of Public Procurement Capacity Building Levy

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

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

3. Undisclosed Tax Arrears

The statement of financial position reflects a nil balance under trade and other payables as disclosed in Note 26 to the financial statements. However, review of records from Kenya Revenue Authority revealed that the Fund had outstanding tax arrears owed to the Authority of Kshs.2,278,875. No explanation was provided for the non-payment of the tax arrears.

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

4. Anomalies on Implementation of Projects

Physical inspection on 19 November, 2025 of the projects listed below noted the following unsatisfactory matters:

NO	Project	Details	Audit Observation
1	Emanman Primary School at Kshs.5,375,000	Fencing of 5 acres of land using chain-link, barbed wire, angle lines and metallic post	<ul style="list-style-type: none"> i. Uncompleted works as section of the fence of approximately 100 meters was not done. ii. One part of the gate was not in place
2	AIC Kangitit Boys Secondary School at Kshs.1,000,000	Purchase of 100 double decker metallic beds	Only 25 double decker metallic beds were supplied leaving a balance of 75 leading to possible loss of Kshs.750,000
3	Namlteny Primary School at Kshs.2,200,000	Construction of one classroom and supply of 50 desks	<ul style="list-style-type: none"> i. No glazing for the required works costing Kshs.91,000 ii. No gutters were put in place costing Kshs.18,000 iii. Burglar proofing with a value of Kshs.45,500 was not done as per Bills of Quantities
4	Namortunga Primary School at Kshs.3,250,000	Additional funds for fencing 3 acres of land using chain link, barbed wire and angle line	<ul style="list-style-type: none"> i. Angle lines not painted and rusting away ii. Galvanized high tensile staining wire 9x50kgs costing Kshs67,500 was not supplied
5	AIC Lokwii Primary School	Construction of two class rooms and supply of fifty desks	<ul style="list-style-type: none"> i. 30-gauge iron sheet and ridge caps used instead of 28-gauge costing Kshs.150,000 ii. Gutters works costing Kshs.42,400 not undertaken iii. Burglar proofing at a value of Kshs.39,000 not implemented iv. Glazing works valued at Kshs.65,000 was not implemented. v. Ceiling boards of 12 mm softboard costing Kshs.212,000 not supplied
6	Kaibole Primary School at Kshs.3,250,000	Additional funds for fencing of 3 acres of land using chain link, barbed wire and angle line.	Galvanized high tensile straining wire 9x50 kgs at a total value of Kshs.67,500 was not supplied

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the transitional IPSAS financial statements, Management is responsible for assessing the Fund ability to continue as a going concern, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


16 December, 2025

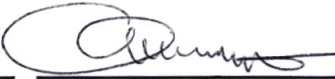
*National Government Constituencies Development Fund (NGCDF)
Turkana East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*


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

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	161,497,759
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		161,497,759
Expenses		
Employee costs	10	4,914,776
Committee expenses	11	2,724,000
Use of Goods and Services	12	5,844,787
Other Government Units Actual expenditure	13	29,196,719
Other Grants and Transfers Actual expenditure	14	56,990,349
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		99,670,631
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	(-)
Surplus/(Deficit) for the year		61,827,128

The Constituency financial statements were approved by the NGCDFC on 10/12/25 and signed by:


Chairman NG-CDF
Committee
Name: Francis Euki


National Sub-County
Accountant
Name: Alex Mutua
ICPAK M/No:


Fund Account Manager
Name: Wesley maina

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

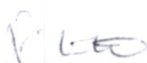
12. Statement of Financial Position as at 30th June, 2025

	Not e	FY 2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	107,575,445	36,043,693
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	33,497,759	42,359,000
Prepayments	22	-	-
Total Current Assets		141,073,204	78,402,693
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		141,073,204	78,402,693
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,809,028	965,645
Total Current Liabilities		1,809,028	965,645

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

Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,809,028	965,645
Net Assets (A-B)		139,264,176	77,437,048
Represented by:			
Revaluation Reserves		139,264,176	77,437,048
Accumulated Surplus			
Total Net Assets		139,264,176	77,437,048

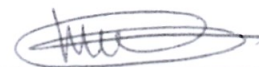
The Constituency financial statements set out on pages 1 to 6 approved by NG CDFC on and signed by: 19/12/25



Chairman NG-CDF
Committee
Name: Francis Enuiki



National Sub-County
Accountant
Name: Alex Mutua
ICPAK M/No:



Fund Account Manager
Name: wesley maina

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

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

Description	Revalued Total Assets	Accumulated Surplus/Deficit	Total
Fund Balance as at 30 th June 2024	11,942,540	-	11,942,540
Adjustments			
Recognition of Assets	65,580,336	-	65,580,336
Recognition of Liabilities	85,828	-	85,828
As at July 1, 2024	77,437,048	-	77,437,048
Surplus/(Deficit) For the Period	61,827,128	-	61,827,128
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	139,264,176	-	139,264,176

Note:

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

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

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

	Notes	FY 2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		170,359,000
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		170,359,000
Payments		
Employee costs	10	4,071,393
Committee expenses	11	2,724,000
Use of Goods and Services	12	5,844,787
Other Government Units Certified Works	13	29,196,719
Other Grants and Transfers	14	56,990,349
Digital Hubs Expenses		-
Total Payments		98,827,248
Net Cash Flows from/ (used in) Operating Activities	30	71,531,752
Cash flows From Investing Activities		-
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		71,531,752
Net increase/(decrease) in cash & Cash equivalents		

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

Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		71,531,752
Cash and cash equivalents at 1 July	19	36,043,693
Cash and cash equivalents at 30 June	19	107,575,445

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c *100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	161,497,759	36,043,693	42,359,000	239,900,452	206,402,693	33,497,759	86
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	161,497,759	36,043,693	42,359,000	239,900,452	206,402,693	33,497,759	86
Expenses							
Employee costs	6,461,145	4,734,376	-	11,195,521	4,071,393	7,124,128	36

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c *100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Committee expenses	2,724,000	-	-	2,724,000	2,724,000	-	100
Use of Goods and Services	5,349,653	51,594	-	5,401,247	5,844,787	(443,540)	108
Other Government Units Certified Works	61,825,000	24,422,912	41,359,000	127,606,912	29,196,719	98,410,193	23
Other Grants and Transfers	71,930,606	6,508,811	1,000,000	79,439,417	56,990,349	22,449,068	72
Digital Hubs Expenses	4,444,933	-	-	4,444,933	-	4,444,933	-
Funds Pending Approval**	8,762,422	326,000	-	8,762,422	-	8,762,422	-
Acquisition of Assets	-	-	-	-	-	-	-
Total Expenditure	161,497,759	36,043,693	42,359,000	239,900,452	98,827,248	141,073,204	41
Surplus for the period	-	-	-	-	107,575,445	(107,575,445)	

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

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

Explanatory Notes.

- (a) The Compensation of Employees utilization stands at 36% because the NGCDFC Staff gratuity that has not been paid.
- (b) The Use of Goods and Services utilization stands at 108% because the numerous capacity building exercises that came up towards end of the financial year.
- (c) The Other Government Units Certified Works utilization stands at 23% because of the delay in disbursement that was partly received in the 4th quarter and the seceding financial year.
- (d) The Other Grants and Transfers utilization stands at 72% because of the delay in disbursement that was partly received in the 4th quarter and the seceding financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	141,073,204
Less undisbursed funds receivable from the Board as at 30 th June 2025	33,497,759
Cash and Cash Equivalent at the end of the 30 th June 2025	107,575,445

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

and signed by: 10/12/25

Fund Account Manager

Name: Wesley maina



National Sub-County Accountant

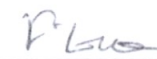
Name: Alex Mutua

ICPAK M/No:



Chairman NG-CDF Committee

Name: Francis Enuki



National Government Constituencies Development Fund (NGCDF)

Turkana East Constituency

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,461,145	4,734,376	-	11,195,521	4,071,393	7,124,128
1.2 Committee allowances	1,128,000	-	-	1,128,000	1,124,000	4,000
1.3 Use of goods and services	2,100,720	23,844	-	2,124,564	2,124,564	0
Sub-total	9,689,866	4,758,220	-	14,448,085	7,319,957	7,128,128
2.0 Monitoring and evaluation						
2.1 Capacity building	650,040	-	-	650,040	576,040	74,000
2.2 Committee allowances	1,596,000	-	-	1,596,000	1,600,000	(4,000)
2.3 Use of goods and services	2,598,893	27,750	-	2,626,643	3,144,183	(517,540)
Sub-total	4,844,933	27,750	-	4,872,683	5,320,223	(447,540)
3.0 Emergency						
3.1 Primary Schools	-	-	-	-	-	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	8,499,879	1,061,029	-	9,560,908	8,418,000	1,142,908
Sub-total	8,499,879	1,061,029	-	9,560,908	8,418,000	1,142,908
4.0 Bursary and Social Security						
4.1 Primary Schools	1,000,000	-	-	1,000,000	-	1,000,000
4.2 Secondary Schools	26,690,000	19,105	-	26,709,105	28,793,000	(2,083,895)
4.3 Tertiary Institutions	25,000,000	897	-	25,000,897	15,518,005	9,482,892
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	3,300,000	-	3,300,000	-	3,300,000
4.6 Education Day	2,000,727	-	-	2,000,727	2,309,100	(308,373)
Sub-total	54,690,727	3,320,002	-	58,010,729	46,620,105	11,390,624
5.0 Climate Change Mitigation						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Installation of Energy Saving Jikos in Primary School	1,050,000	-	-	1,050,000	-	1,050,000
Installation of Energy Saving Jikos in Secondary School	1,050,000	-	-	1,050,000	-	1,050,000
Trees Planting	440,000	-	-	440,000	-	440,000
Trees Planting	800,000	-	-	800,000	-	800,000
Morulem Assistant Chiefs Office	-	500,000	-	500,000	-	500,000
Lokori Chiefs Office	-	600,000	-	600,000	-	600,000
NG-CDF Turkana East-Office	-	21,866	-	21,866	21,866	-
Sub-total	3,340,000	1,121,866	-	4,461,866	21,866	4,440,000
6.0 Primary Schools Projects						
Kaaruko Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Nakwakaal Primary School	600,000	-	-	600,000	-	600,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lopii Primary School	600,000	-	-	600,000	-	600,000
Kaloucholem Primary School	600,000	-	-	600,000	-	600,000
Lokorkor Primary School	600,000	-	-	600,000	-	600,000
Silale Primary School	700,000	-	-	700,000	-	700,000
Nakukulas Primary School	4,900,000	-	-	4,900,000	-	4,900,000
Kaibole Primary School	2,450,000	-	-	2,450,000	-	2,450,000
Nadoto Primary School	2,450,000	-	-	2,450,000	-	2,450,000
Lokamusio Primary School	2,450,000	-	-	2,450,000	-	2,450,000
Ngilukia Primary School	2,600,000	-	-	2,600,000	-	2,600,000
RCEA Kangitit Primary School	5,375,000	-	-	5,375,000	-	5,375,000
AIC Lotubae Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Elelea Primary School	1,800,000	-	-	1,800,000	-	1,800,000
Lopeduru Primary School	2,400,000	-	-	2,400,000	-	2,400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Naukotolem Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kamuge Primary School	1,800,000	-	-	1,800,000	-	1,800,000
Kaibole Primary School	-	-	3,250,000	3,250,000	3,248,317	1,683
Namortunga Primary School	-	-	3,250,000	3,250,000	3,248,328	1,672
Emanman Primary School	-	-	5,375,000	5,375,000	5,374,298	702
AIC Lokwii Primary School	-	-	4,400,000	4,400,000	4,407,032	(7,032)
Namalteny Primary School	-	-	2,200,000	2,200,000	2,200,568	(568)
Lokaburu Primary School	-	-	900,000	900,000	855,567	44,433
Naukotolem Primary School	-	2,206,394	1,043,606	3,250,000	3,252,520	(2,520)
Kadam Primary School	-	-	2,200,000	2,200,000	2,246,183	(46,183)
Kaepalor Primary School	-	-	2,775,683	2,775,683	2,778,528	(2,845)
Young Yu Primary School	-	-	455,000	455,000	-	455,000
Morulem Mixed Primary	-	-	455,000	455,000	-	455,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Namorutunga Primary School	-	-	455,000	455,000	-	455,000
Elelea Primary School	-	-	455,000	455,000	-	455,000
Katilia Primary School	-	-	455,000	455,000	-	455,000
Lopeduru Primary School	-	-	455,000	455,000	-	455,000
Nakukulas Primary School	-	-	455,000	455,000	-	455,000
Nakukulas Primary School	-	-	575,683	575,683	-	575,683
Kalokicholem Primary School	-	-	4,356,000	4,356,000	-	4,356,000
Nakwakaal Primary School	-	-	2,178,000	2,178,000	-	2,178,000
Kaibole Primary School		40,658				
Namortunga Primary School		6,914				
Emanman Primary School		5,038				
AIC Lokwii Primary School		7,794				
Namalteny Primary School		2,665				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Lokaburu Primary School		12,860				
Naukotolem Primary School		2,871				
Kadam Primary School		51,728				
Nakukulas Primary School		-				
Nakwakaal Primary School		-				
Kalokicholem Primary School		-				
Kaepalor Primary School		3,128				
AIC Huruma Primary School		23,509				
AIC Nadoto Primary School		28,287				
Elelea Primary School		1,353				
FGCK Nabwelnyang Primary School		58,388				
Kaaruko Primary School		1,067				
Kamuge Primary School		5,798				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kangitit Primary School		6,342				
Kapedo Girls Primary School		2,887				
Kapedo Primary School		6,254				
Katamanak Primary School		113,388				
Katilia Primary School		48,988				
Kepalor Primary School		3,128				
Kidewa Primary School		41,808				
Lokamusio Primary School		4,803				
Lokicheda Primary School		132				
Lokori Girls Primary School		1,583				
Lokori Primary School		2,227				
Lokorkor Primary School		39,696				
Lokwamosing Primary School		4,302				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
AIC Lokwii Primary School		15,440				
Lomelo Primary School		4,130				
Lomunyenakwan Primary School		41,230				
Lopeduru Primary School		39,018				
Lopii Primary School		10				
Lotubae Girls Secondary School		140,059				
Lotubae Primary School		695				
Nadome Primary School		3,608				
Nakatongwa Primary School		3,327,589				
Nakukulas Primary School		50,618				
Nakwasinyen Primary School		13,350				
Napeitom Primary School		1,402				
Nawoiyakipor Primary School		79,098				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nayanaekaton Primary School		10,139				
RCEA Echoke Primary School		33,828				
RCEA Young Kyu Primary School		1,768				
Silale Primary School		22,985				
Sub-total	34,725,000	6,518,949	35,688,972	72,620,366	27,611,341	45,009,025
7.0 Secondary Schools Projects						
AIC Kangitit Boys Secondary School	2,450,000	-	-	2,450,000	-	2,450,000
Lotubae Girls Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
AIC Katilia Boys Secondary School	5,850,000	-	-	5,850,000	-	5,850,000
AIC Katilia Boys Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
AIC Katilia Boys Secondary School	500,000	-	-	500,000	-	500,000
AIC Katilia Girls Secondary School	3,650,000	-	-	3,650,000	-	3,650,000
Namorutungu Boys Secondary School	8,000,000	-	-	8,000,000	-	8,000,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
AIC Kangitit Boys Secondary School	3,650,000	-	-	3,650,000	-	3,650,000
Lotubae Girls Secondary School	-	48	670,028	670,076	635,378	34,698
AIC Katilia Girls Secondary School	-	1,048	-	1,048	-	1,048
AIC Kangitit Boys Secondary School	-	-	1,000,000	1,000,000	950,000	50,000
Namorutunga Boys Secondary School	-	-	4,000,000	4,000,000	-	4,000,000
Lotubae Girls Secondary School		130,059				
AIC Kangitit Boys Secondary School		6,957				
Namorutunga Boys Secondary School		-				
Katilia Girls Secondary School		11,965,009				
Kangitit Boys Secondary School		5,622,836				
Kangitit Girls Secondary School		2,864				
Kapedo Secondary School		10,045				
Morulem Mixed Secondary School		971				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Morulem Mixed secondary School		157,636				
Ngamia One Kochodin High School		3,932				
Sub-total	27,100,000	17,901,405	5,670,028	32,771,124	1,585,378	31,185,746
8.0 Tertiary institutions Projects						
Turkana East Technical & Vocational College	-	2,559	-	2,559	-	2,559
Sub-total	-	2,559	-	2,559	-	2,559
9.0 Security Projects						
Lokwamosing Police Post	3,000,000	-	-	3,000,000	-	3,000,000
Nakukulas Police Post	900,000	-	-	900,000	-	900,000
Katilia Police Station	900,000	-	-	900,000	-	900,000
Katilia Police Station	600,000	-	-	600,000	-	600,000
11.1 Lomunyenakwaan Police Post	-	-	1,000,000	1,000,000	1,930,378	(930,378)
Lomunyenakwan Police Post		931,459				

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamuge RDU Project Management Committee		7,963				
Lokori Chief's Office		9,688				
Lokori Police Station		50,862				
Lokwamosing Police Station		1,403				
Sub-total	5,400,000	1,005,914	1,000,000	6,400,000	1,930,378	4,469,622
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
10.2 Construction of CDF office	-	-	-	-	-	-
10.3 Purchase of furniture and equipment	-	-	-	-	-	-
10.4 Purchase of computers	-	-	-	-	-	-
10.5 Purchase of land	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.0 Digital Hubs						
11.1 Katilia Chief's Office Digital Hub	4,444,933	-	-	4,444,933	-	4,444,933
Sub total	4,444,933	-	-	4,444,933	-	4,444,933
13.0 Funds pending approval**						
Unapproved projects						
13.1 Kapedo Police Station	7,000,000	-	-	7,000,000	-	7,000,000
13.2 Community Grassroots	1,762,422	-	-	1,762,422	-	1,762,422
AIA	-	326,000	-	326,000	-	326,000
Sub-total	8,762,422	326,000	-	9,088,422	-	9,088,422
Total	161,497,759	36,043,693	42,359,000	216,681,674	98,827,248	117,854,426

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

17. Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Turkana East has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Turkana East has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

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

3. Adoption of New and Revised Standards

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

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

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

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

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

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

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

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 15 June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) **Comparative figures**

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

q) **Subsequent events**

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

- a) The condition of the asset is based on the assessment of experts employed by the Entity.

- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

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

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

6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	161,497,759
Total	161,497,759

7. Transfers from domestic and foreign partners

Description	2024/2025
	Kshs
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

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

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

10. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	3,797,727
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	843,383
Employer Contributions Compulsory national social security schemes	215,237
Employer Contributions Compulsory Housing levy	52,479
Employer contributions to National Industrial Training Authority	5,950
Other Specify	-
Total	4,914,776

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	1,124,000
Other Committee expenses	1,600,000
Total	2,724,000

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

12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	55,000
Communication, supplies and services	110,000
Domestic travel and subsistence	1,638,095
Printing, advertising and information supplies & services	198,813
Office Rent	-
Training expenses	576,040
Hospitality supplies and services	419,447
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	150,000
Fuel, oil & lubricants	1,490,000
Bank charges	79,642
Routine maintenance – vehicles and other transport equipment	1,000,000
Routine maintenance – other assets	100,000
Strategic plan expenses	-
Other operating expenses	27,750
Total	5,844,787

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	27,611,341
Secondary Schools Actual expenditure	1,585,378
Tertiary Institutions Actual expenditure	-
Total	29,196,719

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

14. Other Grants and Transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary schools	28,793,000
Bursary – tertiary institutions	15,518,005
Bursary – special schools	-
Bursary - Education Support programmes	2,309,100
Social Security programmes (SHIF)	-
Security projects Actual expenditure	1,930,378
Climate change mitigation projects	21,866
Emergency projects Actual expenditure	8,418,000
Roads projects Actual expenditure	-
Others specify	-
Total	56,990,349

15. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

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

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

17. Gain / Loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>KCB Bank, 1147030472 (Operations Account)</i>	71,191,785	12,822,357
<i>Operations account pending closure</i>	-	-
<i>KCB Bank, 1339309106 (Deposit account)</i>	1,809,027	-
<i>KCB Various Account Nos. (PMC accounts)</i>	34,574,633	23,221,336
Total	107,575,445	36,043,693
Cash Balances		
<i>Other Locations (Specify)</i>	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

(Provide a schedule of all reconciled PMC bank balances as at the end of the period)

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

20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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

21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	33,497,759		42,359,000	
Outstanding imprest	-		-	
Total	33,497,759		42,359,000	
Ageing Analysis- Receivables from non-exchange transactions	FY 2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

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

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

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate (specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation		-	-	-	-	-		-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	-	-	-	-

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

Valuation

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

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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

24. Intangible Assets

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

25. Right-Of Use Assets

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

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

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

26. Trade and Other Payables

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

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

27. Third-Party deposits

	2024/2025
	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.

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

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

28. Lease Liabilities

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

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025
	Kshs
Gratuity at the beginning of the year 1 st of July	965,645
Gratuity held during the year	843,383
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	1,809,028

30. Cash Generated from Operations

	2024/2025
	Kshs
Surplus/Deficit for the year	61,827,128
Adjusted for:	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	-
	-
Working capital adjustments	-
Increase/decrease in receivables	
Changes in receivables	(8,861,241)
Increase/decrease in payables	
Changes in Third party deposits	(843,383)
Net cash flow from operating activities	71,531,752

31. Financial Risk Management

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

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025 (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions		33,497,759	-	-
Bank balances	-	-	-	-
Total	-	33,497,759	-	-
As at 30 June 2024 (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions		42,359,000	-	-
Bank balances	-	-	-	-
Total	-	42,359,000	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1	Between 1-3	Over 5	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025 (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	1,809,028	-	-
Total	-	1,809,028	-	-
As at 30th June 2024 (Previous FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-

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

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

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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

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

iv) Capital Risk Management

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

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

32. Related Party Disclosures

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,724,000	3,491,574
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	128,000,000	155,584,774
Total	130,724,000	159,076,348

33. Segment Information

Not Applicable

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

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

Contingent Liabilities

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

35. Capital Commitments

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

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

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

38. Currency

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

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

18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	14,580,400	-	-	14,580,400
Transport equipment	12,041,000	-	-	12,041,000
Office equipment, furniture, and fittings	3,533,070	-	-	3,533,070
ICT Equipment and Other ICT Assets	605,780	-	-	605,780
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	30,760,250	-	-	30,760,250

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

Annex 2 – PMC Bank Balances as at 30th June 2025

PMC	Bank	Account Number	Bank Balance 2024/2025	Bank Balance 2023/2024
AIC Huruma Primary School	KCB, Lodwar	1292715138	23,383	23,509
AIC Kangitit Boys Secondary School	KCB, Lodwar	1289075549	56,957	5,622,836
AIC Kangitit Girls Secondary School	KCB, Lodwar	1263303404	1,864	2,864
AIC Lokwii Primary School	KCB, Lodwar	1236841972	762	15,440
AIC Nadoto Primary School	KCB, Lodwar	1157736793	28,287	28,287
Elelea Primary School	KCB, Lodwar	1133682413	1,353	1,353
Emanman Primary School	KCB, Lodwar	1171209703	5,740	5,038
FGCK Nabwelnyang Primary School	KCB, Lodwar	1292741856	58,388	58,388
Kaaruko Primary School	KCB, Lodwar	1279266643	815	1,067
Kaibole Primary School	KCB, Lodwar	1157385885	42,341	40,658
Kamuge Primary School	KCB, Lodwar	1157385753	5,672	5,798
Kamuge RDU Project Management Committee	KCB, Lodwar	1261541960	7,963	7,963
Kangitit Primary School	KCB, Lodwar	1158020147	6,090	6,342
Kapedo Girls Primary School	KCB, Lodwar	1255411899	2,761	2,887
Kapedo Primary School	KCB, Lodwar	1157028381	6,254	6,254
Kapedo Secondary School	KCB, Lodwar	1109850190	19,667	10,045
Katamanak Primary School	KCB, Lodwar	1289157677	113,262	113,388
Katilia Girls Secondary School	KCB, Lodwar	1260909433	458,970	11,965,009

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

PMC	Bank	Account Number	Bank Balance 2024/2025	Bank Balance 2023/2024
Katilia Primary School	KCB, Lodwar	1291648291	484	48,988
Kepalor Primary School	KCB, Lodwar	1288956657	283	3,128
Kidewa Primary School	KCB, Lodwar	1280521171	41,355	41,808
Lokamusio Primary School	KCB, Lodwar	1165591189	4,803	4,803
Lokicheda Primary School	KCB, Lodwar	1158409109	132	132
Lokori Chief's Office	KCB, Lodwar	1293734918	28,887	9,688
Lokori Girls Primary School	KCB, Lodwar	1297299310	1,457	1,583
Lokori Police Station	KCB, Lodwar	1279955562	439	50,862
Lokori Primary School	KCB, Lodwar	1285405684	2,227	2,227
Lokorkor Primary School	KCB, Lodwar	1136413359	39,066	39,696
Lokwamosing Police Station	KCB, Lodwar	1290864586	911	1,403
Lokwamosing Primary School	KCB, Lodwar	1136869182	4,302	4,302
Lokwii Primary School	KCB, Lodwar	1236781619	14,936	15,440
Lomelo Primary School	KCB, Lodwar	1263033008	3,878	4,130
Lomomung Resettlement	KCB, Lodwar	1232792896	4,046	4,538
Lomunyenakwan Primary School	KCB, Lodwar	1136412859	10,852	41,230
Lopeduru Primary School	KCB, Lodwar	1276792409	39,018	39,018
Lopii Primary School	KCB, Lodwar	1238167179	10	10
Lotubae Girls Secondary School	KCB, Lodwar	1234843633	74,709	140,059

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

PMC	Bank	Account Number	Bank Balance 2024/2025	Bank Balance 2023/2024
Lotubae Primary School	KCB, Lodwar	1270274899	569	695
Morulem Mixed Secondary School	KCB, Lodwar	1157736149	467	971
Morulem Mixed Secondary School	KCB, Lodwar	1297252829	157,636	157,636
Nadome Primary School	KCB, Lodwar	1297159403	3,482	3,608
Nakatongwa Primary School	KCB, Lodwar	1238658385	2,228	3,327,589
Nakukulas Primary School	KCB, Lodwar	1285387538	50,618	50,618
Nakwasinyen Primary School	KCB, Lodwar	1165591014	13,350	13,350
Namalteny Primary School	KCB, Lodwar	1157386644	2,097	2,665
Namorutunga Primary School	KCB, Lodwar	1165591308	8,586	6,914
Napeitom Primary School	KCB, Lodwar	1279265744	1,402	1,402
Naukotolem Primary School	KCB, Lodwar	1232748390	351	2,871
Nawoiykipor Primary School	KCB, Lodwar	1294476688	846	79,098
Nayanaekaton Primary School	KCB, Lodwar	1171209959	9,761	10,139
Ngamia One Kochodin High School	KCB, Lodwar	1256344362	3,932	3,932
RCEA Echoke Primary School	KCB, Lodwar	1157385656	33,828	33,828
Silale Primary School	KCB, Lodwar	1276811519	22,733	22,985
Turkana East Technical & Vocational College.	KCB, Lodwar	1260820785	23,383	2,559
Kadam Primary School	KCB, Lodwar	1286229863	5,545	-
RCEA Young Kyu Primary School	KCB, Lodwar	1279431350	1,390	-

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

PMC	Bank	Account Number	Bank Balance 2024/2025	Bank Balance 2023/2024
AIC Lokwii Primary School	KCB, Lodwar	1236841972	762	-
Lokaburu Primary School	KCB, Lodwar	1320089879	57,293	-
Lomunyenakwan Police Post	KCB, Lodwar	1320089690	1,081	-
RCEA Kwolong Primary School	KCB, Lodwar	1292703563	13,702	-
Total			1,527,358	22,091,024

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

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Undisclosed Fixed Assets Balance	Annex 4 to the financial statements on the summary of fixed assets register reflects historical cost balance of Kshs. 30,760,320 which excludes the value of land. Further, the land on which the Fund's buildings and structures are built has not been valued and the ownership documents were not provided for audit. In the circumstances, the accuracy and ownership of the fixed assets balance of Kshs. 30,760,320 could not be confirmed.	The land on which the NGCDF Turkana East Office is built is at the Deputy County Commissioner's Compound. The land is public land belonging to the Ministry of Interior and National Coordination.	Resolved	
Unsupported Payment of Bursaries	The statement of receipts and payments reflects other grants and transfers amount of Kshs. 71,288,242. Included in this amount is bursary expenditure of Kshs. 48,087,695 transferred to secondary schools and tertiary institutions to support needy students. However, there was no evidence to show that the bursary sub-committee	See attached bursary policy for the NGCDFC Turkana East.	Resolved	

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

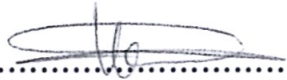
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>formed included two co-opted members, one who must be an education officer or an officer seconded from the Ministry of Education.</p> <p>Further, the established criteria of identifying the beneficiaries was not documented and provided for audit review. In addition, all the minutes of the bursary committee were not provided for audit verification, there were no acknowledgements from schools and it could not be established whether the bursaries were awarded to deserving students. In the circumstances, the accuracy and completeness of the bursary payments amounting to Kshs. 48,087,695 could not be confirmed.</p>			
<p>Unsupported Project Management Committee Bank Balances</p>	<p>Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances amounting to Kshs. 22,077,352. However, cash books, bank reconciliation statements, certificates of bank balances, and bank statements for individual PMC accounts were not provided for audit review contrary to</p>	<p>Bank statements for PMC Accounts are hereby attached for review and verification.</p>	<p>Resolved</p>	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that the accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that accounting officer every month.</p> <p>In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs. 22,077,352 could not be confirmed</p>			
Budget Control and Performance	<p>The summary statement of appropriation reflects the final receipts budget and actual on a comparable basis of Kshs. 219,143,261 and Kshs. 176,226,224 respectively, resulting in an underfunding of Kshs. 42,917,037, or 20% of the budget.</p> <p>Similarly, the budgeted expenditure was Kshs. 219,143,261 against actual expenditure of Kshs. 164,283,684 resulting in an under-expenditure of Kshs. 54,859,577 or 25% of the budget.</p> <p>The underfunding and underperformance affected the</p>	<p>NGCDF Turkana East relies on disbursements from the NGCDF Board to implement budgeted projects. Our performance is therefore dependent on the funding by the Board. We received funding for the financial year way past the closure of the year under review as noted. The planned projects and programmes were however implemented and completed.</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	planned activities and may have negatively impacted service delivery to the people of Turkana East Constituency.			



Name: Wesley mana
 Fund Account Manager.