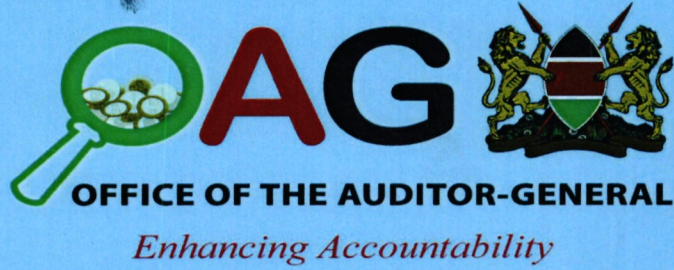


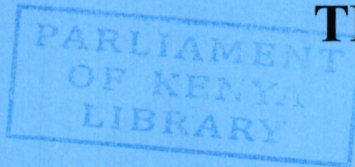
REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY	
P. D.	
D. ON 22 NOV 2022	
Tues day	
TABLED BY:	LOM
CLERK-AT THE TABLE:	Amuna

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



TURKANA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The **Turkana West** Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mathew Kipsanai
2.	Sub-County Accountant	Joel Waweru
3.	Chairman NGCDFC	Wycliffe Ekal
4.	Member NGCDFC	Margararet Nakaina

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of **Turkana West** Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Turkana West Constituency NGCDF Headquarters

P.O. Box 14
CDF Building
KAKUMA

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) Turkana West Constituency NGCDF Contacts

Telephone: (254) 722161839
E-mail: cdfturkanawest@ngcdf.go.ke
Website: www.go.ke

(g) Turkana West Constituency NGCDF Bankers

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

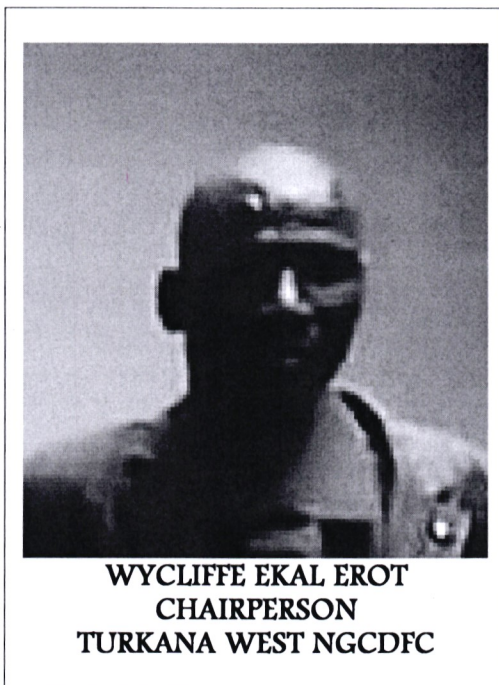
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



This report and financial statement represents the financial position of Turkana West constituency for the financial year 2019/20. It reflects the receipts from the Board as well as the expenditures incurred during the financial year.

I wish to make the following remarks;

a). Year Performance

During the financial year 2020/21 Turkana West NG- CDF was able to achieve the following comparative performance in various sectors

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	c=a+b	d	e=c-d	f=d/c %
RECEIPTS				
Transfers from NG-CDF Board	241,951,338	196,862,459	45,088,879	81.4%
Proceeds from Sale of Assets	-	-	-	0.0%
Other Receipts	122,000	122,000	-	100.0%
TOTAL RECEIPTS	242,073,338	196,984,459	45,088,879	81.4%
PAYMENTS				
Compensation of Employees	4,909,347	1,596,070	3,313,277	32.5%
Use of goods and services	14,713,716	8,600,873	6,112,844	58.5%


Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Transfers to Other Government Units	94,700,000	75,900,000	18,800,000	80.1%
Other grants and transfers	125,628,275	98,139,808	27,488,467	78.1%
Acquisition of Assets	2,000,000	-	2,000,000	0.0%
Other Payments	0	-	-	
TOTAL	241,951,338	184,236,751	57,714,588	76.1%

1. .

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

1. Implementation of more than 17 primary school construction projects during the FYR2019/2020 and 3 secondary Schools projects.

	<p>AIC lokichoggio Girls Primary School Lokichoggio Ward Construction of staff quarters</p>
--	---



Pokotom
Secondary School
Kakuma Ward
Construction of
school laboratory



Loreng Police Post
Letea Ward
Construction of five staff quarters to improve security along the Kenya Uganda Border



Mogilla Chiefs Office
Nanam Ward
Construction Of chiefs office to improve on provision of services to the citizens.

NG-CDF Implementation challenges in Turkana West Constituency are;

1. Effects of the COVID 19 pandemic that has hampered disbursement of bursaries to needy students
2. High cost of construction materials due to the vastness of the constituency
3. Heavy rains leading to high transportation cost

Through my leadership, NG-CDFC Turkana West constituency will endeavour to fulfil its mandate when funds are disbursed and monitoring of projects funds as per the guide lines of the NG-CDF ACT 2015 and NGCDF Regulations 2016

WYCLIFFE EKAL EROT

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of Turkana West Constituency *2018-2022* plan are to:

- a) To have all children of school going age attending school
- b) To increase the number of administrative and security structures in the constituency in order to improve the level of security
- c) To improve sanitation facilities in the constituency
- d) To empower the youth and sensitize them on drug and alcohol abuse

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Constructed classrooms, dormitories and laboratories	In FY 20/21 -we increased number of classrooms, dormitories, laboratories in various primary and secondary schools - Bursary beneficiaries at all levels were as per the attached schedules
Security	To increase the number of administrative and security structures in the constituency in order to improve the level of security	Increased number of chief's offices and improve infrastructure of police.	Constructed Chiefs offices and police office blocks	Completed four chiefs offices and Five police post staff houses and toilets during the financial year
Environment	To improve sanitation facilities in the constituency	Increased number of toilets in the	Construction of VIP latrines	Constructed ablution blocks in primary schools

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
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Constituency Program	Objective	Outcome	Indicator	Performance
		constituency		and secondary schools
Sports	To empower the youth and sensitize them on drug and alcohol abuse	Sports activities in the constituency	Carry out sports activities in the constituency	Carried out four sports tournaments in the constituency

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Turkana West Constituency, just like many other parts of the country, is experiencing serious effects of climate change. This is confirmed by unreliable, erratic and inadequate rainfall, persistent and more frequent drought and famine resulting in food insecurity. There is an also high and increasing temperature. Efforts to combat the havoc of climate change have been an issue. The Fund, as such, has embarked on promotion of reforestation and forestation, constant public awareness meetings.

3. Employee welfare

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

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

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

4. Market place practices-

Turkana West NGCDF Constituency is committed to fair and ethical market practises. 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 interests

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF- **Turkana West** Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- **Turkana West** Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- **Turkana West** Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF **Turkana West** Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF **Turkana West** Constituency financial statements were approved and signed By Accounting Officer on 23/6/ 2022.



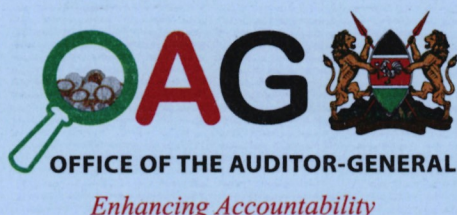
Chairman NGCDF Committee
Name: WYCLIFFE EKALEROT



Fund Account Manager
Name: MATHEW KIPSANAI

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Turkana West Constituency set out on pages 16 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021, and

Report of the Auditor-General on National Government Constituencies Development Fund - Turkana West Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Turkana West National Constituencies Development Fund as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.12,747,708 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement for the month of June, 2021 indicated unrepresented cheques amounting to Kshs.16,551,561 out of which cheques amounting to Kshs.1,052,041 had become stale as at 30 June, 2021. Further, cheques amounting to Kshs.9,789,345 had gone stale as at 31 December, 2021. However, the cheques had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.12,747,708 could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Note 17.4 to the financial statements reflects Project management Committee bank balances amount of Kshs.54,654,858 in respect of fifty-eight (58) project bank accounts. However, the cashbooks, bank reconciliation statements and certificates of bank balances in support of the balances were not provided for audit review.

In the circumstance, the accuracy and completeness of Project Management Committee bank balance of Kshs.54,654,858 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 Constituency Development Fund - Turkana West Constituency Management in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.242,073,338 and Kshs.196,984,459 respectively resulting to an under-funding of Kshs.45,088,879 or 19% of the budget. Similarly, the Fund expended Kshs.184,236,751 against an approved budget of Kshs.242,073,338 resulting to an under-expenditure of Kshs.57,836,588 or 24% of the budget.

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

2.0 Unresolved Prior Year Matters

There were issues raised in the audit report for 2019/2020 financial year of which no report or recommendations from the Fund Management and oversight bodies were submitted for audit review. The issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Non-Compliance with National Government Constituency Development Fund (NGCDF) Regulations

During the year, Management transferred Kshs.51,200,000 to primary schools and Kshs.24,700,000 to secondary schools for construction of classrooms. However,

approved work and procurement plans were not provided for audit review contrary to Regulation 25(1) of National Government Constituencies Development Fund Regulations, 2016 which states that the officer of the Board seconded to the Constituency shall prepare a detailed budget, procurement plan and work plan for the year, for the National Government Constituencies Development Fund Committee office, and shall, within the first quarter of a new financial year, present them to the Committee for approval.

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

2.0 Non- Compliance with NGCDF Board Circular

The Fund disbursed bursaries to secondary schools and tertiary institutions of Kshs.16,000,000 and Kshs.13,135,000 respectively all totalling Kshs.29,135,000. However, no evidence to confirm that vetting, identification and categorizing of needy students was done by the bursary subcommittee was provided. This is contrary to CDF Board circular reference VOL1/111 dated 13 September, 2010 which requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme. Further, evidence of acknowledgement of receipts by beneficiaries and respective institutions were not provided for audit review. In addition, the Fund did not maintain a current and updated database of secondary schools, colleges and universities as registered by the Ministry of Education to ascertain whether the students who applied for and received the bursary are undertaking their studies in institutions registered.

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

3.0 Emergency Projects

The statement of receipts and payments reflects other grants and other payments amount of Kshs.98,139,808 which includes emergency projects payments of Kshs.6,337,910. The payments were made in respect to thirteen (13) projects. However, no evidence to confirm that the Constituency Committee reported to the Board within thirty days of occurrence of emergency was provided for audit. This was contrary to Regulation 20(2) of National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, Management was in breach of regulations.

4.0 Delay in Project Implementation

The Fund's Project Implementation Status report as 30 June, 2021 indicated that an amount of Kshs.223,282,275 was allocated to fifty-nine (9) projects out of which an amount of Kshs.174,039,809 was disbursed to fifty-one (51) projects. Out of these projects, forty-five (45) projects worth Kshs.124,659,899 were complete while six (6) projects with total payments of Kshs.32,215,466 were ongoing. However, eight (8) projects with a total budget of Kshs.17,282,275 were not funded during the year due to budget underfunding.

In the circumstances, it was not possible to confirm whether the public would obtain value for money for the delayed implementation.

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 overall governance were not effective.

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

Responsibilities of Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with Fund policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 September, 2022

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

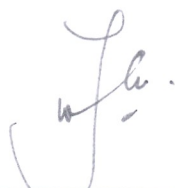
I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	171,467,724	124,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	122,000	-
TOTAL RECEIPTS		171,589,724	124,040,876
PAYMENTS			
Compensation of employees	4	1,596,070	1,656,538
Use of goods and services	5	8,600,873	7,671,482
Transfers to Other Government Units	6	75,900,000	68,013,037
Other grants and transfers	7	98,139,808	23,939,145
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		184,236,751	101,280,202
SURPLUS/DEFICIT			

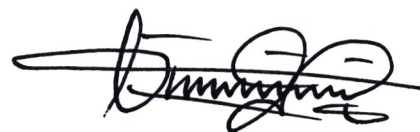
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- **Turkana West** Constituency financial statements were approved on 23/6/2022 and signed by:



Fund Account Manager
Name: Mathew Kipsanai



National Sub-County
Accountant
Name: Joel Waweru Kamurutu
ICPAK M/No:



Chairman NG-CDF Committee
Name: WYCLIFFE EKAL EROT

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,747,708	25,394,735
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		12,747,708	25,394,735
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,747,708	25,394,735
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		12,747,708	25,394,735
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	25,394,735	2,634,061
Prior year adjustments	14	-	-
Surplus/Defict for the year		(12,647,027)	22,760,674
NET FINANCIAL POSITION		12,747,708	25,394,735

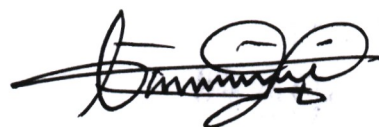
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- **Turkana West** Constituency financial statements were approved on 23/6/ 2022 and signed by:



Fund Account Manager
 Name: **MATHEW KIPSAWAI**




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



Chairman NG-CDF Committee
 Name: **WYCLIFFE EKAL**

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF CASHFLOW AS AT 30TH JUNE 2021

		2020 - 2021	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	171,467,724	124,040,876
Other Receipts	3	122,000	-
		171,589,724	124,040,876
Payments for operating activities			
Compensation of Employees	4	1,596,070	1,656,538
Use of goods and services	5	8,600,873	7,671,482
Transfers to Other Government Units	6	75,900,000	68,013,037
Other grants and transfers	7	98,139,808	23,939,145
Other Payments	9	-	-
		184,236,751	101,280,202
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(12,647,027)	22,760,674
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(12,647,027)	22,760,674
Cash and cash equivalent at BEGINNING of the year	10	25,394,735	2,634,061
Cash and cash equivalent at END of the year		12,747,708	25,394,735

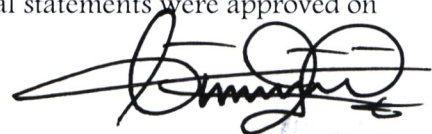
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- **Turkana West** Constituency financial statements were approved on 26/6/2022 and signed by:



Fund Account Manager
 Name: **NATHAN KIPSONA**



National Sub-County
 Accountant
 Name: **JOEL W. (Amulet)**
 ICPAK M/No:



Chairman NG-CDF Committee
 Name:



IX. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	79,467,724	241,951,338	196,862,459	45,088,879	81.4%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			122,000	122,000	-	100.0%
TOTAL RECEIPTS	137,088,879	79,467,724	242,073,338	196,984,459	45,088,879	81.4%
PAYMENTS						
Compensation of Employees	2,160,000.00	1,134,152	4,909,347	1,596,070	3,313,277	32.5%
Use of goods and services	9,583,283	1,000,000	14,713,716	8,600,873	6,112,844	58.5%
Transfers to Other Government Units	55,600,000	30,100,000	94,700,000	75,900,000	18,800,000	80.1%
Other grants and transfers	69,745,596	46,733,572	125,628,275	98,139,808	27,488,467	78.1%
Acquisition of Assets		500,000	2,000,000	-	2,000,000	0.0%
Other Payments	0		0	-	-	
Un allocated Fund			122,000			
TOTAL	137,088,879	79,467,724	242,073,338	184,236,751	57,836,588	76.1%

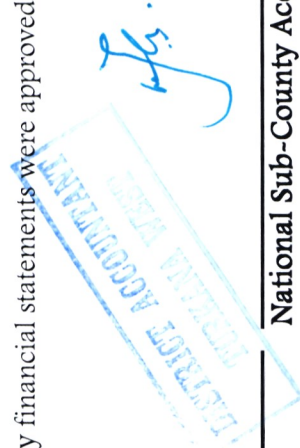
**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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

*(a) Other receipts was revenue realized in the year through the sale of tenders
(b) The adjustments made to the original budget was as a result of previous undisbursed funds from the Board*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	57,836,588
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
Add Accounts payable	12,747,709
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/21	12,747,709

The NGCDF- Turkana West Constituency financial statements were approved on 23/6/ 2022 and signed by:



(Signature)

**Fund Account Manager
Name: MATHEW KIPSANA**

(Signature)

**National Sub-County Accountant
Name: JOEL N. KAMUKUTY
ICPAK M/No:**

**Chairman NG-CDF Committee
Name: WYCHFFE EKAL**

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	2020/2021	30/06/2021		
	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,160,000	1,615,195	4,682,347	1,596,070	3,086,277	34.1%
1.2 Committee allowances	1,600,000	330,759	1,930,759	1,337,350	593,409	69.3%
1.3 Use of goods and services	4,062,292	1,168,577	6,230,869	4,767,344	1,463,526	76.5%
Total	7,822,292	3,114,531	12,843,975	7,700,764	5,143,212	
2.0 Monitoring and evaluation						
2.1 Capacity building	1,352,960	1,396,260	2,749,220	962,069	1,787,151	35.0%
2.2 Committee allowances	1,000,000	(549,650)	450,350	633,750	(183,400)	140.7%
2.3 Use of goods and services	1,568,031	1,784,487	3,352,518	1,534,110	1,818,408	45.8%
Total	3,920,991	2,631,097	6,552,088	3,129,929	3,422,159	47.8%
3.0 Emergency						
3.1 Primary Schools			-		-	
3.2 Secondary schools			-		-	
3.3 Tertiary institutions			-		-	
3.4 Security projects	7,192,207	3,570,074	10,762,281	6,337,910	4,424,371	58.9%
3.5 Unutilised			-		-	
Total	7,192,207	3,570,074 (25,516,735)	10,762,281	6,337,910	4,424,371	58.9%
4.0 Bursary and Social Security						
4.1 Secondary Schools	16,000,000	(253,905)	15,746,095	16,000,000	(253,905)	101.6%
4.2 Tertiary Institutions	14,000,000	302,549	28,360,000	13,135,000	15,225,000	46.3%
4.3 Social Security			-		-	
4.4 Special Needs	3,000,000	3,000,000	6,000,000	5,800,000	200,000	96.7%
Total	33,000,000	3,048,644	50,106,095	34,935,000	15,171,095	69.7%
5.0 Sports						

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

LOKICHOGGIO REGION SPORTS FMC		600,000		600,000	600,000	-	100.0%
KAKUMA REGION FMC		520,000		520,000	520,000	-	100.0%
TURKANA WEST REGION SPORTS FMC		783,389		783,389	783,389	-	100.0%
LETEA REGION SPORTS		400,000		400,000	400,000	-	100.0%
TURKANA WEST SPORTS FMC	2,303,389			2,303,389	2,303,389	-	100.0%
LOPIDING GIRLS SECONDARY SCHOOL		113,500		113,500	113,500	-	0.0%
LOICHOGGIO MIXED SECONDARY SCHOOL		113,500		113,500	113,500	-	0.0%
Total	2,303,389	2,530,389	-	4,833,778	4,606,778	227,000	95.3%
6.0 Environment							
Lobanga Primary School			550,000	550,000	550,000	-	100.0%
Abur Primary School			550,000	550,000	550,000	-	100.0%
Lokangae Primary School			503,121	503,121	503,121	-	100.0%
Loritit Primary School			500,000	500,000	500,000	-	100.0%
St John Pimry School Lokichoggio			500,000	500,000	500,000	-	100.0%
Nanam Police Post	562,500			562,500	562,500	-	100.0%
Ngijawoi primary school latrines	562,500			562,500	562,500	-	100.0%
Songot Chiefs Office	562,500			562,500	562,500	-	100.0%
Pokotom Primary School	562,500			562,500	562,500	-	100.0%
CAR SHADE		227,000		227,000	107,000	120,000	47.1%
Total	2,250,000	227,000	2,603,121	5,080,121	4,960,121	120,000	97.6%
7.0 Primary Schools Projects							
Lomidat primary school	3,000,000			3,000,000	3,000,000	-	100.0%
Nakururum primary school	3,000,000			3,000,000	3,000,000	-	100.0%
Lokangae pry. School	6,000,000			6,000,000	3,000,000	3,000,000	50.0%
Lokwanyia pry. School	3,000,000			3,000,000	-	3,000,000	0.0%
Natira pry. School	3,000,000			3,000,000	3,000,000	-	100.0%
Kang'iteiroi primary school	3,000,000			3,000,000	3,000,000	-	100.0%
Lobang'a Primary school	3,000,000			3,000,000	3,000,000	-	100.0%

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Nakoyo primary school	3,000,000			3,000,000	-	3,000,000	0.0%
Abur pry. School	3,000,000			3,000,000	3,000,000	-	100.0%
Morungole Primary School	3,000,000			3,000,000	3,000,000	-	100.0%
Musug Primary School	3,000,000			3,000,000	3,000,000	-	100.0%
Loritit primary school	2,800,000			2,800,000	-	2,800,000	0.0%
St. Teresa Nakwamor primary school	3,300,000			3,300,000	3,300,000	-	100.0%
AIC Lokichoggio Girls pry. School	3,500,000			3,500,000	3,500,000	-	100.0%
Nalamacha primary school	3,000,000			3,000,000	3,000,000	-	100.0%
Lopiding Primary School		3,000,000		3,000,000	3,000,000	-	100.0%
Lochor-edome Primary School		3,000,000		3,000,000	3,000,000	-	100.0%
Natiira Primary School		3,000,000		3,000,000	3,000,000	-	100.0%
Lokangae Primary School			2,700,000	2,700,000	2,700,000	-	100.0%
Musug Primary School			2,700,000	2,700,000	2,700,000	-	100.0%
Total	48,600,000	9,000,000	5,400,000	63,000,000	51,200,000	-	81.3%
8.0 Secondary Schools Projects							
Lokichoggio Mixed Secondary School			4,000,000	4,000,000	4,000,000	-	100.0%
Kalobeyei Secondary School	7,000,000		2,000,000	9,000,000	2,000,000	7,000,000	22.2%
Lopuski Secondary School			6,000,000	6,000,000	6,000,000	-	100.0%
Songot Girls Secondary School			7,200,000	7,200,000	7,200,000	-	100.0%
Fokotom Secondary School			5,500,000	5,500,000	5,500,000	-	100.0%
Total	7,000,000		24,700,000	31,700,000	24,700,000	7,000,000	77.9%
9.0 Tertiary institutions Projects							
Total	-	-	-	-	-	-	
10.0 Security Projects							
Morungole Chief's Office			3,000,000	3,000,000	3,000,000	-	100.0%
Lokipoto Location Chiefs Office			3,000,000	3,000,000	3,000,000	-	100.0%
Lokariwon Chief's Office			3,000,000	3,000,000	3,000,000	-	100.0%
Megilla Chief's Office			3,000,000	3,000,000	3,000,000	-	100.0%
Loreng Police Post			5,500,000	5,500,000	5,500,000	-	100.0%
Letea Location Chiefs Office			3,000,000	3,000,000	3,000,000	-	100.0%
Lokichoggio Chiefs Office			1,200,000	1,200,000	1,200,000	-	100.0%

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Nanam Police Post	6,000,000	-	-	6,000,000	6,000,000	6,000,000	0.0%
Kakuma Police Division Office	5,500,000	-	-	5,500,000	3,000,000	2,500,000	54.5%
LokiChoggio police Station	4,000,000	-	-	4,000,000	4,000,000	-	100.0%
Kalobeyei Chief's office project	4,000,000	-	-	4,000,000	4,000,000	-	100.0%
Loreng Police Post	5,500,000	-	-	5,500,000	5,500,000	-	100.0%
Lokichoggio Chiefs Office			9,100,000	9,100,000	9,100,000	-	100.0%
Total	25,000,000	-	30,800,000	55,800,000	47,300,000	8,500,000	84.8%
11.0 Acquisition of assets							
11.1 Motor Vehicles	-	-	-	-	-	-	-
11.2 Construction of CDF office	-	400,000	500,000	900,000	-	900,000	0.0%
11.3 Purchase of furniture and equipment	-	1,100,000	-	1,100,000	-	1,100,000	0.0%
11.4 Purchase of computers	-	-	-	-	-	-	-
Total	e-	1,500,000	500,000	2,000,000	-	2,000,000	0.0%
12.0 Other payments							
Total	-	-	-	-	-	-	-
13.0 unallocated fund							
Unapproved projects							
AIA		122,000					
PMC savings			79,467,724				
Total	137,088,879	25,516,735	79,467,724	242,073,338	184,236,751	57,836,588	76.2%

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

24

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. 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 insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year

are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 – 2021	2019 - 2020
		Kshs	Kshs
	AIE NO: 047103		52,974,839
Normal Allocation	BO047330		4,000,000
	B047667		20,000,000
	B041497		15,000,000
	B041497		1,000,000
	B104136		2,066,037
	B049196		6,000,000
	B096509		23,000,000
	AIE NO. B128128	3,500,000	-
	B104900	69,367,724	
	B110711	9,000,000	
	B 119672	8,500,000	
	B049196	6,100,000	
	B128331	500,000	
	B12833	13,000,000	
	B049196	6,900,000	
	B132358	6,000,000	
	B132064	7,000,000	
	B128331	10,000,000	
	B119711	13,000,000	
	B128331	6,600,000	
	B128331.	12,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		171,467,724	124,040,876

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2. PROCEEDS FROM SALE OF ASSETS

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	122,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,119,811	1,593,738
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	411,459	-
Employer Contributions Compulsory national social security schemes	64,800	64,800
TOTAL	1,596,070	1,656,538

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 – 2021	2019 – 2020
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	962,069	856,700
Hospitality supplies and services	-	-
Other committee expenses	1,337,350	1,749,650
Committee allowance	633,750	1,522,880
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	4,767,344	2,879,252
Fuel , oil & lubricants	-	-
Other operating expenses	1,534,110	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	663,000
Routine maintenance- other assets	-	-
TOTAL	8,600,873	7,671,482

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	51,200,000	57,866,037
Transfers to Secondary Schools	24,700,000	10,147,000
Transfers to Tertiary Institutions		
TOTAL	75,900,000	68,013,037

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	16,000,000	16,531,985
Bursary -Tertiary (see attached list)	13,135,000	640,000
Bursary- Special Schools	5,800,000	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	47,300,000	800,000
Sports Projects (see attached list)	4,606,778	-
Environment Projects (see attached list)	4,960,120	-
Emergency Projects (see attached list)	6,337,910	5,967,160
TOTAL	98,139,808	23,939,145

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

8 ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2020 – 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment		-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 – 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Turkana West NGCDF, Equity Bank, Kakuma Branch</i>	<i>A/C no. 09902611750094</i>	12,747,708	25,394,735
Equity Bank			-
TOTAL		12,747,708	25,394,735

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-
TOTAL		-	-	-

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	25,394,735	2,634,061
Cash in hand	-	-
Imprest	-	-
TOTAL	25,394,735	2,634,061

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	3,313,277	1,615,195
Use of goods and services	6,112,844	4,130,433
Amounts due to other Government entities (see attached list)	18,800,000	39,100,000
Amounts due to other grants and other transfers (see attached list)	27,488,467	47,282,769
Acquisition of assets	2,000,000	
Others (<i>specify</i>)	-	
Funds pending approval	122,000	
	57,836,588	92,128,397

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	54,654,858	25,167,621

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
	Sub-Total				
Construction of civil works					
4.					
5.					
6.					
	Sub-Total				
Supply of goods					
7.					
8.					
9.					
	Sub-Total				
Supply of services					
10.					
11.					
12.					
	Sub-Total				
	Grand Total				

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
	Sub-Total			
	Grand Total			

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees	Payment of staff salaries and gratuity	3,313,277	1,615,195	
Use of goods & services	Payment of office expenses	6,112,844	4,130,433	
Amounts due to other Government entities				
Primary Schools Projects				
Lokangae pry. School	construction of school Fence	3,000,000		
Lokwanyia pry. School	construction of staff houses	3,000,000		
Nakoyo primary school	construction of school Fence	3,000,000		
Loritit primary school	construction of school Fence	2,800,000		
Secondary Schools Projects				
Kalobeyei Secondary School	Purchase of School BUS	7,000,000		
	Sub-Total	18,800,000	39,100,000	
Amounts due to other grants and other transfers				
3.0 Emergency	unforeseen Emergencies	4,424,371		
3.5 Unutilised				
Total				
4.0 Bursary and Social Security				
4.1 Secondary Schools				

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4.2 Tertiary Institutions	Bursary for tertiary institutions	14,771,095			
4.3 Social Security					
4.4 Special Needs					
Total	Low Cost Boarding Primary Schools	200,000			
5.0 Sports					
LOPIDING GIRLS SECONDARY SCHOOL	facilitation of sports activities	113,500			
LOICHOGGIO MIXED SECONDARY SCHOOL	facilitation of sports activities	113,500			
Total					
6.0 Environment					
CAR SHADE	construction of car shade	120,000			
6.0 Security Projects					
Nanam Police Post	construction of staff houses	6,000,000			
Kakuma Police Division Office	construction of Divisional Headquarters fence	2,500,000			
		28,242,466		47,282,000	
Acquisition of assets					
ngcdf office	Purchase of Office furniture	900,000.00			
ngcdf office	Renovation of NGCDF office	1,100,000.00			
Others (specify)					
		2,000,000.00			
		122,000			
Funds pending approval					
Grand Total				92,128,397	

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		57,836,588		
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land				
Buildings and structures				
Transport equipment	18,407,180			18,407,180
Office equipment, furniture and fittings	347,500			347,500
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	18,754,680			18,754,680

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
PMC	Bank	Account number	2020-2021	2019-2020
			Kshs	Kshs
Lokichoggio Mixed Secondary School	Kcb Lokichoggio	1233536710	2,964,190	2,819,736
Aic Songot Secondary School	Kcb Lokichoggio	1173852751	14,773	675,231
Kalobeyei Secondary School	Kcb Lokichoggio	1148128816	17,759	4,862
Lopiding Girls Secondary School	Equity Bank, Kakuma	16502776180558	308,420	232,125
Loukomor Npr Camp	Equity Bank, Kakuma	1650277735445	-	0
Nawountos Npr Camp	Equity Bank, Kakuma	1650277490619	-	-
Nalapatui Chiefs Office	Equity Bank, Kakuma	1650277490125	-	-
Oropoi Location Office Project	Equity Bank, Kakuma	1650178882099	15,864	362,822
Lokichoggio Police Station Office Project	Kcb Lokichoggio	1257434594	4,000,000	15,358
Songot Location Office Project	Equity Bank, Kakuma	1650178883798	-	281,834
Kakuma Region Sports Pmc	Equity Bank, Kakum	1650277280695	1,390	750
Letea Region Sports Pmc	Equity Bank, Kakum	1650277280740		210
Lokichoggio Region Sports Pmc	Equity Bank, Kakum	1650277280727	1,705	-
Abur Primary School	Equity Bank, Kakum	1650279872498	2,989,168	1,877,664
Loritit Primary School	KCB Kakuma	1264505418	140,761	290,306
Nanam Primary School	Equity	165017064897		232,125
Lopur Primary School	KCB Kakuma	1131181654		2,486,799
Lochor-Edome Primary School	Equity Bank, Kakuma	1650264283133		1,284
Lokwanya Primary School	Equity Bank, Kakuma	1650269982831	296,728	1,747,666
Lokichoggio Girls Primary School	Kcb Lokichoggio	1150608315	515,311	3,791,034
St. Bhakita Teremkus	Equity Bank	1200003411		2,685,514

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Primary School	,Kakuma			
Musug Primary School	Equity Bank ,Kakuma	165027255776	4,107,437	263,621
Kabokorit Primary School Primary School	Equity Bank ,Kakuma	1650279869546		2,477,950
Nangolemaret Primary School	Equity Bank ,Kakuma	1650264275517		22,507
Lopwarin Primary School	Equity Bank ,Kakuma	1650279304948		295,325
Oropoi Primary School	Equity Bank ,Kakuma	1650163448831		313,424
Natiira Primary School	Equity Bank ,Kakuma	1650263334385	936,500	144,024
Lokipoto Primary School	Equity Bank ,Kakuma	1650272063951		518
Lokichoggio Mixed Primary School	Kcb Lokichoggio	126591983	57,484	57,736
Nakoyo Primary School	Equity Bank ,Kakuma	1650272063951		17,851
Lodakach Primary School	Equity Bank ,Kakuma	1650279258578		46,914
Lokudule Primary School	Equity	1650279249408		296,527
Emilait Primary School	Equity Bank ,Kakuma	16502792515531		247,177
Tarach Secondary School	Equity Bank ,Kakuma	1650277347149	541,842	3,478,727
Ngijawoi Primary School PMC	KCB	1283482630	306,556	
St John Primary School	Kcb	1147023905	17,838	
Lokichoggio Chiefs Office	Kcb	1281717193	10,259,395	
Lokariwon Chiefs office	Kcb	1276518714	335,539	
Mogilla Chiefs Office	Kcb	1276518994	14,319	
Kangetisiroi Primary School PMC	Kcb	1287119085	-	
Lopiding Primary School	Kcb	1146819595	342,184	
Pokotom Secondary School	Kcb	1280377178	357,861	
Songot Girls Secondary School	Kcb	1279678879	118,114	
Pokotom primary School	Equity Bank ,Kakuma	16502807905910	300,024	
LORENG POLICE STATION	EQUITY	1650280052782	6,053,331	
MORUNGOLE CHIEFS OFFICE	EQUITY	1650280004035	59,828	
LETEA LOCATION CHIEFS OFFICE	Equity Bank ,Kakuma	1650280005438	525,193	
LOKIPOTO LOCATION	EQUITY	1650280311201	999,805	

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CHIEFS				
KAKUMA POLICE STATION PMC	EQUITY	1650280928271	2,980,000	
KALOBYEI CHIEFS OFFICE	EQUITY	1650280975449	3,980,000	
NANAM POLICE POST	EQUITY	1650280606884	300,731	
LOPUSKI SECONDARY SCHOOL	EQUITY	16280263689	845,399	
LOKANGAE PRIMARY SCHOOL PMC	EQUITY	1650166936283	3,776,932	
NALAMACHA PRIMARY SCHOOL	EQUITY	1650280769785	2,083,423	
LOCHOR EDOME PRIMARY SCHOOL	EQUITY	1650264283133	296,728	
MORUNGOLE PRIMARY SCHOOL	EQUITY	1650280798135	2,093,512	
TURKANA WEST SPORTS PMC	EQUITY	1650277280848	1,698,814	
Total			54,654,858	25,167,621

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
REF: ELD/TURWC DF/33/16/2	Irregular payment of bursaries to both secondary and tertiary school	Query responded to	Fund Account Manager	Not resolved	30 June 2022
REF: ELD/TURWC DF/33/16/2	Transfers to secondary schools and other grants transfers	Query responded to	Fund Account Manager	Not resolved	30 June 2022
REF: ELD/TURWC DF/33/16/2	Irregular expenditure of Emergency funds	Query responded to	Fund Account Manager	Not resolved	30 June 2022
2017-2018- 1-01-0124- 09-03	Management should ensure that the financial statements are revised to reflect a true and fair presentation of the financial position of NGCDF	<i>We have amended the financial statements accordingly to reflect a true and fair view.</i>	Fund Account Manager	Not resolved	30 June 2022
2017-2018- 1-01-0124- 09-03	Included in the training expenses figure of Kshs. 745,020 reflected in note 5 to the financial statements is an expenditure of Kshs. 310,000 which was not supported by invitation, attendance registers, and work tickets.	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	Included in transfers to primary schools figure of Kshs17,600,000 is environment and emergency projects expenditure of Kshs.1,130,000 and ksh1,100,000 respectively were transferred to Emiliat Primary bank account. No explanation has been provided for not opening separate bank accounts for each project and no reason was provided for not charging each expenditure to its expenditure item.	<i>The Ksh1, 100,000 was funds approved by the Board under code K4-023-124-2630204-104-2017/2018-006 for Completion of the girl's dormitory (Walling, flooring, painting, roofing and branding) and not under emergency funds. Ksh 1,130,000 was funds disbursed to the school for construction of boys and girls latrines which had been submerged by floods. The NGCDF has put in measures to ensure that each Project Management committee opens a separate bank account for NGCDF Funded projects</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022
2017-2018-1-01-0124-09-0	Note 6 to the financial statements reflects transfers to secondary schools figure of Kshs.10, 600,000 which vary with the supporting documents figure of Kshs.15, 600,000 resulting to a variance	<i>Transfers to Secondary Schools had a variance of Ksh 5,000,000 attributed to voucher no. 10 for Lokichoggio</i>	FAM	Not Resolved	30 June 2022

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2017-2018-1-01-0124-09-0	of Kshs.5,000,000 which has not been explained or reconciled. Further, the transfers were made to one project management committee bank account used for the secondary school projects contrary to section 15(1) and 29(3) of the National Government Constituency Development Fund Regulations, 2016 which requires the project management committee to open a separate bank account in an approved bank for each approved project. Further, expenditure returns by the project management committee were not availed for audit verification	<i>mixed secondary school dated 26.7.2018 erroneously included in the financial year under review.</i>	FAM	Not Resolved	30 June 2022
	The propriety of the expenditure to Emergency figure of Kshs.2, 937,440 for the year ended 30 June 2018 could not be confirmed.	<i>The NGCDF has put place measures to ensure that emergencies are of unforeseen nature of which it cannot be delayed without harming the public interest of the constituents.</i>			
2018-2019 AUDIT REPORT					
1.1	Presentation and Accuracy of Financial Statements The financial statements submitted for audit had various anomalies on	Future financial statements will be prepared in accordance	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022 30 June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
2.1	<p>presentation.</p> <p>Cash and Cash Equivalents Stale Cheques Included in the cash in cash and cash equivalents figure of Kshs. 2,634,062 reflected in note 10A to the financial statements is stale cheques total figure of Kshs 482,000 as at 30 June 2019 . However, the stale cheques have not been reversed in the cash book.</p>	<p>with the format prescribed by the Public Sector Accounting standard Board and IPSAS.</p> <p><i>All Stale cheques have been replaced</i></p>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022
2.2	<p>Project Management Committee(PMC) Bank Balances Management did not avail bank reconciliation statements and bank</p>		Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	statements for the year ended June 2019 for audit review.				
Other Matter 1.1	<p style="text-align: center;">Budget as a Control Tool</p> <p style="text-align: center;">Budget Control and Performance</p> <p>Non-utilization of all the funds budgeted for is an indication that services and approved projects/programmes were not delivered and therefore the budget did not meet the intended objectives of improving the service delivery to the residents of Turkana West Constituency or the management may have over budgeted on its activities</p>	<p><i>Underutilization attributed to delay in disbursement of funds from the Board</i></p>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe