

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL ASSEMBLY	
DATE: 08 JUL 2023	DAY: Thursday
Hon. Samuel Chepkoria MP	
Joyce Kemethi	

PARLIAMENT
OF KENYA
LIBRARY



TURKANA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Table of Contents

	Page
I. Key Constituency Information and Management	ii
II. NG-CDFC CHAIRMAN'S REPORT	vi
III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....	x
IV. Environmental and Sustainability Reporting	xii
V. Statement of Management Responsibilities	xvi
VI. Report Of the Independent Auditors On The NGCDF- Turkana West Constituency.....	xviii
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement of Cash Flows for the Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	5
XI. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022	8
XII. Significant Accounting Policies	13
XIII. Notes to the Financial Statements	19

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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Bethuel Lokatoi
2.	Sub-County Accountant	Joel Waweru
3.	Chairman NGCDFC	Thomas Echapan
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

(f) Turkana West Constituency NGCDF Contacts

Telephone: (254) 794 789163
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

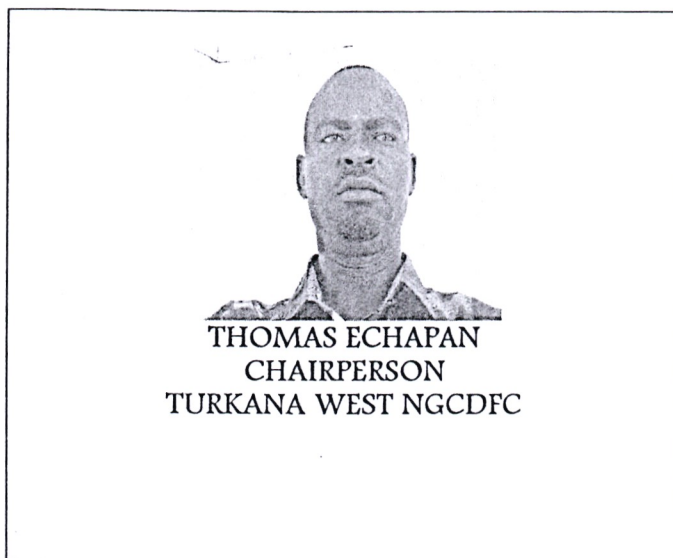
(h) Independent Auditors

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 2021/22. 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 2021/2022 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	195,924,966	183,177,258.00	-	93.64%
Proceeds from Sale of Assets	0	-	-	0.0%
Other Receipts	0	00,000	-	
TOTAL RECEIPTS	195,924,966	183,177,258.00	-	93.64.0%
PAYMENTS				
Compensation of	4,332,678	2,474,262	1,858,416	57.1%

Turkana West *Constituency*
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Employees				
Use of goods and services	14,754,405	11,629,970	3,124,435	78.8%
Transfers to Other Government Units	86,000,000	86,000,000	0	100.0%
Other grants and transfers	87,715,883	83,934,289	3,781,594	95.7%
Acquisition of Assets	3,000,000	1,297,800	1,702,200	43.3%
Other Payments	0	-	-	
un approved funds	122,000	0	122,000	
TOTAL	195,924,966	185,336,321	10,588,645	94.6%

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

1. Implementation of more than primary school construction projects during the FY2021/2022 and secondary Schools projects.



Lokichogio Mixed Secondary School

Lokichogio Ward
Construction of staff quarters



Nanaam Police post Ward
Construction police offices

NG-CDF Implementation challenges in Turkana West Constituency are;

1. High cost of construction materials due to the vastness of the constituency
2. Poor road network leading to high transportation cost in the constituency

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

THOMAS ECHAPAN

CHAIRMAN NGCDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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 10 classrooms , One dormitory, one laboratory, one staff house in various primary and secondary schools We all also built one chiefs office two police post and renovated Turkana West Deputy county commissioners office and Oropoi Assistant County Commissioner's office.
Security	To increase the number of administrative and security structures in the constituency	Increased number of chief's offices and improve infrastructure of	Constructed Chiefs offices and police office blocks	Completed four chiefs offices and Five police post staff houses and toilets during the

Turkana West *Constituency*

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for the Year Ended June 30, 2022

Constituency Program	Objective	Outcome	Indicator	Performance
	in order to improve the level of security	police.		financial year
Environment	To improve sanitation facilities in the constituency	Increased number of toilets in the constituency	Construction of VIP latrines	Constructed ablution blocks in four primary schools primary schools and one chiefs office
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. Environmental and 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 21/22 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.

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 interest

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

Turkana West *Constituency*
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

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.



.....
BETHWEL LOKATOI
FUND ACCOUNT MANAGER

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, 2022. 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, 2022, 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.

Turkana West *Constituency*
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022


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 the Accounting Officer on 15/05/ 2023



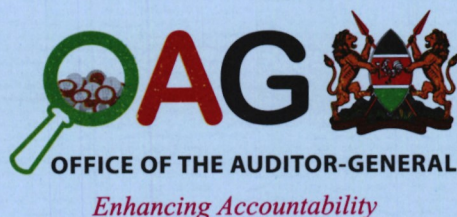
.....
Name: THOMAS ECHAPAN
Chairman – NGCDF Committee



.....
Name: BETHWEL LOKATOI
Finance Account Manager

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 WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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 Constituencies Development Fund -Turkana West Constituency set out on Pages 1 to

Report of the Auditor-General on the National Government Constituencies Development Fund - Turkana West Constituency for the year ended 30 June, 2022

40, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund -Turkana West Constituency as at 30 June, 2022, 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

1. Inaccuracies in the Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.10,588,645 as disclosed in Note 10A to the financial statements. The bank reconciliation statement for June, 2022 reflects unrepresented cheques totalling to Kshs.30,934,624. However, unrepresented cheques amounting to Kshs.2,922,115 had become stale as at 30 June, 2022 and had not been reversed and replaced in the cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.10,588,645 could not be confirmed.

2. Incomplete Summary of Fixed Assets and Lack of Ownership Documents

Annex 4 to the financial statements - summary of fixed assets register reflects cumulative historical cost amount of Kshs.20,052,480 in respect of fixed assets. However, land on which the Fund's building and structures are built has not been valued and included in the summary of fixed assets register and financial statements. Further, land ownership documents in form of land title deeds were not provided for audit review.

In addition, equipment totalling to Kshs.316,680 which includes, one (1) photocopying machine Kyocera 2020, refrigerator, two (2) Lenovo Laptops Core i3 8GB and 1TB respectively and one (1) Samsung Television Set Smart 55" bought during the year were not included in the summary of fixed assets.

In the circumstances, the existence, completeness and accuracy of fixed assets historical cost amount of Kshs.20,052,480 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 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. Project Implementation Status Report

The National Government Constituencies Development Fund -Turkana West Constituency did not prepare and maintain a project implementation status (PIS) report detailing the projects implemented during the year ended 30 June, 2022 and earlier, contract value, payments to date and the project status. It was therefore not possible to establish the status projects in the Constituency.

In the circumstances, it was not possible to confirm whether there was effective monitoring and evaluation of implemented projects.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations.

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. Delay in Disbursement of Funds from Board

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.183,177,258 as disclosed in Note 1 to the financial statements. However, the receipts includes an amount of Kshs.46,088,379 or 25% of total receipts budgeted for in 2020/2021 financial year contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the Constituency Fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year and Section 40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

In the circumstances, Management was in breach of law.

2. Unsupported Motor Vehicle Repairs

The statement of receipts and payments reflects use of goods and services amount of Kshs.11,629,970 which includes routine maintenance - vehicles and other transport equipment amount of Kshs.761,230 as disclosed in Note 5 to the financial statements. The amount of Kshs.761,230 includes payments of Kshs.319,100 made to two companies for repair of the Fund's motor vehicles. However, the payments of Kshs.319,100 were not supported by; pre-inspection report to show the extent of the damage, post-inspection report to confirm if the repairs were actually done, stores records for replaced or worn out parts, log-books, and work tickets where the defects were registered contrary to Regulation 104 of the Public Financial Management (National Government) Regulations, 2015 which stipulates that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, Management breached the law.

3. Incomplete Construction of Administration Block at AIC Lopur Primary School

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.86,000,000 which includes transfers to primary schools' amount of Kshs.53,000,000 as disclosed in Note 6 to the financial statements. The transfers includes an amount of Kshs.3,500,000 disbursed to AIC Lopur Primary School project for construction of the School's administration block. Project inspection conducted in the month of March, 2023 revealed that, although payments had been made in full, plastering, fixing of doors, windows, ceiling and floor works had not been done. No reason was provided for not completing the project. In addition, the contractor was not on site.

In the circumstances, value for money for the expenditure of Kshs.3,500,000 disbursed to the project could not be confirmed.

4. Undelivered Furniture for Construction of Lopuski Chief's Office

The statement of receipts and payments reflects other grants and transfers amount of Kshs.83,744,289 which includes security payments of Kshs.24,300,000 as disclosed in Note 7 to the financial statements. The expenditure includes an amount of Kshs.3,000,000 disbursed to Lopuski Chiefs office; Kshs,2,800,000 for office construction and Kshs.200,000 for supply of furniture to the office. However, project inspection conducted in the month of March,2023 revealed that the office is complete but not in use and furniture is yet to be delivered despite full payment being made.

In the circumstances, value for money for the expenditure of Kshs.3,000,000 incurred on the project and Fund risks loss of Kshs.200,000 paid for undelivered furniture.

5. Unsupported Award of Bursaries

The statement of receipts and payments reflects other grants and transfers amount of Kshs.83,744,289 as disclosed in Note 7 to the financial statements which includes bursary to secondary schools and tertiary institutions amount of Kshs.16,692,000 and Kshs.27,270,000, respectively. However, there was no evidence to show that the sub-committee was formed included two co-opted members, one of whom must be education officer or an officer seconded from Ministry of Education. This is contrary to the Constituencies Development Fund (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 including two co-opted members one of whom must be education officer or an officer seconded from Ministry of Education. Further, the criteria of identifying the beneficiaries was not provided for audit review.

In addition, education bursary payments of Kshs.43,962,000 to various institutions were not supported by acknowledgement receipts contrary to Regulation 104(1) of Public Finance Management Regulations, 2015 which states that all receipts and payments of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, Management was in breach of the law and may lose funds through unsupported bursary payments.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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.

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.

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 control, 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

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 control 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 intentions to terminate the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 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 control 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 control would not necessarily disclose all matters in the internal control 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 control 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 the 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 the 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 the 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

30 June, 2023

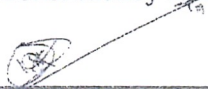
Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

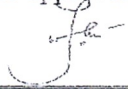
	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	183,177,258	171,467,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	122,000
TOTAL RECEIPTS		183,177,258	171,589,724
PAYMENTS			
Compensation of employees	4	2,474,262	1,596,070
Use of goods and services	5	11,629,970	8,600,873
Transfers to Other Government Units	6	86,000,000	75,900,000
Other grants and transfers	7	83,934,289	98,139,808
Acquisition of Assets	8	1,297,800	-
Other Payments	9	-	-
TOTAL PAYMENTS		185,336,321	184,236,751
SURPLUS/DEFICIT		(2,159,063)	(12,647,027)

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

The Constituency financial statements were approved on 15/05/2023 and signed by:


Fund Account Manager

Name: BETHUEL LOKATOI


National Sub-County
Accountant

Name: JOEL W KAMURUTU
ICPAK M/No:


Chairman NG-CDF Committee

Name: THOMAS ECHAPAN

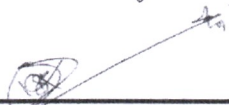
Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022

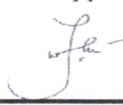
	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,588,645	12,747,708
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,588,645	12,747,708
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		10,588,645	12,747,708
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		10,588,645	12,747,708
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	12,747,708	25,394,735
Prior year adjustments	14		
Surplus/Deficit for the year		(2,159,063)	(12,647,027)
NET FINANCIAL POSITION		10,588,645	12,747,708

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

The Constituency financial statements were approved on 15/05/ 2023 and signed by:



Fund Account Manager
 Name: BETHUEL LOKATOI



National Sub-County Accountant
 Name: JOEL W KAMURUTU



Chairman NG-CDF Committee
 Name: THOMAS ECHAPAN

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	183,177,258	171,467,724
Other Receipts	3	-	122,000
		183,177,258	171,589,724
Payments for operating activities			
Compensation of Employees	4	2,474,264	1,596,070
Use of goods and services	5	11,629,970	8,600,873
Transfers to Other Government Units	6	86,000,000	75,900,000
Other grants and transfers	7	83,934,289	98,139,808
Other Payments	9	-	-
		184,038,523	184,236,751
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		(861,265)	(12,647,027)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,297,800)	-
Net cash flows from Investing Activities		(1,297,800)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,159,063)	(12,647,027)
Cash and cash equivalent at BEGINNING of the year	10	12,747,708	25,394,735
Cash and cash equivalent at END of the year		10,588,645	12,747,708

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

The Constituency financial statements were approved on 15/05/2023 and signed by:

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022



Fund Account Manager

Name :BETHUEL LOKATOI



**National Sub-County
Accountant**

Name: JOEL W KAMURUTU



Chairman NG-CDF Committee

Name: THOMAS ECHAPAN

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

X.Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	12,747,708	46,088,379	195,924,966	195,924,966	-	100.0%
Proceeds from Sale of Assets	0			0	-	-	0.0%
Other Receipts							
TOTAL RECEIPTS	137,088,879	12,747,708	46,088,379	195,924,966	195,924,966	-	100.0%
PAYMENTS							
Compensation of Employees	2,540,000	1,221,667	571,011	4,332,678	2,474,262	1,858,416	57.1%
Use of goods and services	9,453,283	5,166,541	134,581	14,754,405	11,629,970	3,124,435	78.8%
Transfers to Other Government Units	64,200,000	3,000,000	18,800,000	86,000,000	86,000,000	0	100.0%
Other grants and transfers	60,895,596	1,047,500	25,772,787	87,715,883	83,934,289	3,781,594	95.7%
Acquisition of Assets		2,000,000	1,000,000	3,000,000	1,297,800	1,702,200	43.3%
Other Payments	0			0	-	-	
un approved funds		122,000		122,000	0	122,000	
TOTAL	137,088,879	12,557,708	46,278,379	195,924,966	185,336,321	10,588,645	94.6%

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

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

(a) Compensation of Employees was 57.1% utilized because of accrued gratuity due to the employees at the end of the contract period

(b) Use of goods and services was underutilized because of late disbursements of funds from the Board

(c) Acquisition of Assets was underutilized because of late disbursement of funds from the Board

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

X. Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	10,588,645
Less undisbursed funds receivable from the Board as at 30th June 2022	
Add Accounts payable	10,588,645
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	10,588,645

The Constituency financial statements were approved on 15th 06/2022 and signed by:



Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name :BETHUEL LOKATOI

Name: JOEL W KAMURUTU

Name: THOMAS ECHAPAN

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

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(=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs	Kshs	Kshs	2021/2022	30/06/2022	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,540,000	1,221,667	571,011	4,332,678	2,474,262	1,858,416	57
1.2 Committee allowances	1,600,000	538,816		2,138,816	2,076,126	62,690	97
1.3 Use of goods and services	3,948,199	1,058,251	25,021	5,031,471	3,996,791	1,034,680	79
Total	8,088,199	2,818,734	596,032	11,502,965	8,547,179	2,955,786	74
2.0 Monitoring and evaluation							
2.1 Capacity building	1,352,960	3,036,655	109,560	4,499,175	3,253,675	1,245,500	72
2.2 Committee allowances	1,200,000	421,635		1,621,635	1,300,000	321,635	80
2.3 Use of goods and services	1,352,124	111,184		1,463,308	1,003,378	459,930	69
Total	3,905,084	3,569,474	109,560	7,584,118	5,557,053	2,027,065	73
3.0 Emergency							
3.1 Primary Schools	7,192,207		3,082,787	10,274,994	7,578,900	2,696,094	74
3.2 Secondary schools				-	-	-	
3.3 Tertiary institutions				-	-	-	
3.4 Security projects				-	-	-	
3.5 Unutilised				-	-	-	
Total	7,192,207		3,082,787	10,274,994	7,578,900	2,696,094	74
4.0 Bursary and Social Security							
4.1 Secondary Schools	16,000,000	700,000		16,700,000	16,692,000	8,000	100
4.2 Tertiary Institutions	14,000,000		14,000,000	28,000,000	27,270,000	730,000	97
4.3 Social Security				-	-	-	

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

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 %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
4.4 Special Needs	3,000,000			3,000,000	3,000,000	-	100
Total	33,000,000	700,000	14,000,000	47,700,000	46,962,000	738,000	98
5.0 Sports				-	-	-	
5.1 Turkana West Sports PMC	2,403,389	227,500		2,630,889	2,403,389	227,500	91
Total	2,403,389	227,500		2,630,889	2,403,389	227,500	91
6.0 Environment							
St Mathews Nadome Primary School	500,000			500,000	500,000	-	100
KASELEEM Primary School	500,000			500,000	500,000	-	100
Kalobeyei Primary School	500,000			500,000	500,000	-	100
Nalamacha Primary School	500,000			500,000	500,000	-	100
Lokariwon Chiefs Office	500,000			500,000	500,000	-	100
NGCDF OFFICE- car shade		120,000		120,000	-	120,000	-
Total	2,500,000	120,000		2,620,000	2,500,000	120,000	95
7.0 Primary Schools Projects							
Lokangae primary School	3,000,000		3,000,000	6,000,000	6,000,000	-	100
Naremieto Primary School	3,000,000			3,000,000	3,000,000	-	100
Nawountos Primary School	3,000,000			3,000,000	3,000,000	-	100
Oropoi primary School	3,500,000			3,500,000	3,500,000	-	100
AIC Lopur Primary School	3,500,000			3,500,000	3,500,000	-	100
Kawarnaparan Primary School	3,000,000			3,000,000	3,000,000	-	100

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

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(=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Lopwarin primary school	3,000,000			3,000,000	3,000,000	-	100
Loreng Primary School	2,700,000			2,700,000	2,700,000	-	100
Musug Primary School	2,700,000			2,700,000	2,700,000	-	100
Lorittit primary school	1,300,000		2,800,000	4,100,000	4,100,000	-	100
St. Teresa Nakwamor primary school	3,500,000			3,500,000	3,500,000	-	100
Nalamacha primary school	3,000,000			3,000,000	3,000,000	-	100
Lorus Primary School	3,000,000			3,000,000	3,000,000	-	100
Nakoyo Primary School			3,000,000.00	3,000,000	3,000,000	-	100
natiira Primary School		3,000,000		3,000,000	3,000,000	-	100
Lokwanya Primary School			3,000,000.00	3,000,000	3,000,000	-	100
Total	38,200,000	-	11,800,000	53,000,000	53,000,000	-	100
8.0 Secondary Schools Projects							
Tarach Secondary School	2,500,000			2,500,000	2,500,000	-	100
Lokichogio Mixed Secondary School	3,500,000			3,500,000	3,500,000	-	100
Pokotom Secondary School	2,000,000			2,000,000	2,000,000	-	100
Lopusiki Secondary School	16,000,000			16,000,000	16,000,000	-	100
Lokichogio Mixed Secondary School	2,000,000			2,000,000	2,000,000	-	100
Kalobeyei Secondary School			7,000,000.00	7,000,000	7000000	-	100
Total	26,000,000	3,000,000	7,000,000	33,000,000	33,000,000	-	100
9.0 Tertiary institutions Projects							
Total	-	-	-	-	-	-	-

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

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(=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
10.0 Security Projects							
Oropoi Assistant County Commissioners Office	1,800,000			1,800,000	1,800,000	-	100
Lopuski Chiefs Office	3,000,000.00			3,000,000	3,000,000	-	100
Nanam Police Post	5,500,000.00		6,000,000	11,500,000	11,500,000	-	100
Kakuma Police Division Office	3,500,000.00		2,500,000	6,000,000	6,000,000	-	100
Loreng Police Post	500,000			500,000	500,000	-	100
Turkana West Deputy County Commissioner Office	1,500,000			1,500,000	1,500,000	-	100
Total	15,800,000	-	8,500,000	24,300,000	24,300,000	-	100
11.0 Acquisition of assets							
11.2 Construction of CDF office		900,000	1,000,000	1,900,000	469,800	1,430,200	25
11.3 Purchase of furniture and equipment		1,100,000		1,100,000	828,000	272,000	75
Total	-	2,000,000	1,000,000	3,000,000	1,297,800	1,702,200	43
12.0 Other payments							
Total							
13.0 unallocated fund							
Unapproved projects							
AIA		122,000.00		122,000		122,000	
PMC savings							
Total	137,088,879	12,557,708	46,278,379	195,924,966	185,336,321	10,588,645	95

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

(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

XII. 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.

Significant Accounting Policies continued

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.

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.

Significant Accounting Policies continued

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 annex 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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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 retention) held on behalf of third parties have been recognized on an accrual basis (as accounts payable s). 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.

Significant Accounting Policies continued

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 30th June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

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.

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.

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Normal Allocation			
	B105315	33,788,379	
	B105577	44,000,000	
	B105951	22,000,000	
	B128726	6,000,000	
	B154242	12,000,000	
	B154445	18,000,000	
	B155506	23,088,879	
	B163888	12,000,000	
	B888954	1,000,000	
	A888510	11,300,000	
	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
Conditional Grants	B128331		6,600,000
	B128331.		12,000,000
Receipt from other Constituency			
TOTAL		183,177,258	171,467,724

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	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	-	122,000

4. Compensation of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,663,050	1,119,811
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	746,412	411,459
Employer Contributions Compulsory national social security schemes	64,800	64,800
TOTAL	2,474,262	1,596,070

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	1,590	0
Electricity		0
Water & sewerage charges		-
Office rent	-	-
Communication, supplies and services	145,200	0
Domestic travel and subsistence	1,165,300	0
Printing, advertising and information supplies & services	-	0
Rentals of produced assets		-
Training expenses	1,456,500	962,069
Hospitality supplies and services	98,410	-
Other committee expenses	2,511,920	1,337,350
Committee allowance	2,807,170	633,750
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,601,069	4,767,344
Fuel , oil & lubricants	1,081,581	-
Other operating expenses	-	1,534,110
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Description	2021-2022	2020 - 2021
	Kshs	Kshs
Routine maintenance - vehicles and other transport equipment	761,230	-
Routine maintenance- other assets	-	0
TOTAL	11,629,970	8,600,873

6. Transfer To Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	53,000,000	51,200,000
Transfers to Secondary Schools	33,000,000	24,700,000
Transfers to Tertiary Institutions	-	
TOTAL	86,000,000	75,900,000

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	16,692,000	16,000,000
Bursary -Tertiary (see attached list)	27,270,000	13,135,000
Bursary- Special Schools	3,000,000	5,800,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	24,390,000	47,300,000
Sports Projects (see attached list)	2,503,389	4,606,778
Environment Projects (see attached list)	2,500,000	4,960,120
Emergency Projects (see attached list)	7,578,900	6,337,910
TOTAL	83,934,289	98,139,808

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	469,800	-
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	828,000	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
TOTAL	1,297,800	0

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs	Kshs
<i>Turkana West NGCDF, Equity Bank, Kakuma Branch</i>	<i>A/C no.09902611750094</i>	10,588,645	12,747,708
Equity Bank		-	-
		-	-
TOTAL		10,588,645	12,747,708

10B: CASH IN HAND)

	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

11: Outstanding Imprests

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

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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

	KShs	KShs
Gratuity as at 1 st July (A)	746,412	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	746,412	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022	2020- 2021
Bank accounts	12,747,708	25,394,735
Cash in hand		
Imprest		
TOTAL	12,747,708	25,394,735

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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 payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	1,900,266	3,313,277
Use of goods and services	3,082,585	6,112,844
Amounts due to other Government entities (see attached list)		18,800,000
Amounts due to other grants and other transfers (see attached list)	3,903,594	27,488,467
Acquisition of assets	1,702,200	2,000,000
Others (<i>specify</i>)	-	-
Funds pending approval		122,000
	10,588,645	57,836,588

17.4: PMC account balances (See Annex 5)

	2021-2022	2020- 2021
	Kshs	Kshs
PMC account balances (see attached list)	53,294,700	54,654,858
	53,294,699	54,654,858

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
Construction of buildings	a	b	c	d=a-c	
1.					
Sub-Total					
Construction of civil works					
2.					
Sub-Total					
Supply of goods					
3.					
Sub-Total					
Supply of services					
4.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees	payment of staff salaries and gratuity	1,858,416	3,313,277	
Use of goods & services		3,124,435	6,112,844	
		4,982,851	9,426,121	
Amounts due to other Government entities				
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	
Amounts due to other grants and other transfers	Sub-Total		18,800,000	

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
3.0 Emergency	To cater for unforeseen emergencies in the constituency	2,696,094	4,424,371	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Payment of bursary to needy students in secondary schools in various institutions	8,000.		
4.2 Tertiary Institutions	Payment of bursary to needy students in secondary schools in various institutions	852,000	14,771,095	
	Low cost Boarding Primary Schools		200,000	
Nanam Police Post	construction of staff houses		6,000,000	
Kakuma Police Division Office	construction of Divisional Headquarters fence		2,500,000	
Acquisition of assets				
11.2 Construction of CDF office	Renovation of NGCDF office through plastering and painting	1,430,200	900,000	
11.3 Purchase of furniture and equipment	Purchase of office furnitures	272,000	1,100,000	
5.0 Sports	To cater for sports Activities in the constituency	227,500	227,000	
NGCDF OFFICE- car shade	Construction of car shade at NGCDF Office	120,000	120,000	

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	Sub-Total	5,483,794	30,042,466	
Funds pending approval	Grand Total	10,588,645	57,836,588	

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) 2021/22
Land				
Buildings and structures		469,800		469,800
Transport equipment	18,407,180			18,407,180
Office equipment, furniture and fittings	347,500	828,000		1,175,500
Total	18,754,680	1,297,800	0	20,052,480

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance 2021/22	Bank Balance 2020/21
PMC	Bank	Account number	Bank Balance		
PMC					

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
				2021/22	2020/21
PMC			Bank Balance		
PMC	Account number	Bank	30 TH JUNE 2022		
Songot Location Office Project	Equity Bank, Kakuma	1650178883798	21.05.2019		
Kakuma Region Sports Pmc	Equity Bank, Kakum	1650277280695	26.05.2028		
Letea Region Sports Pmc	Equity Bank, Kakum	1650277280740	20.05.2018		
Lokichoggio Region Sports Pmc	Equity Bank, Kakum	1650277280727	26.06.2018		936,500
Abur Primary School	Equity Bank, Kakum	1650279872498	13.06.2020	16,343	
Nanam Primary School	Equity	165017064897	14.9.2018		57,484
Lochor-Edome Primary School	Equity Bank ,Kakuma	1650264283133	05.06.1015		
Lokwanya Primary School	Equity Bank ,Kakuma	1650269982831	28.09.2018		
Musug Primary School	Equity Bank ,Kakuma	165027255776	13.06.2020		
Kabokorit Primary School Primary School	Equity Bank ,Kakuma	1650279869546	11.06.2020		
Nangolemaret Primary School	Equity Bank ,Kakuma	1650264275517	04.06.2020		541,842
Lopwarin Primary School	Equity Bank ,Kakuma	1650279304948	09.10.2019	3,016,159	306,556
Oropoi Primary School	Equity Bank ,Kakuma	1650163448831	28.11.2014	1,414,221.7	17,838
Natiira Primary School	Equity Bank ,Kakuma	1650263334385	30.10.2014	699,44	10,259,395
Lokipoto Primary School	Equity Bank ,Kakuma	1650272063951	10.9.2019		335,539
Nakoyo Primary School	Equity Bank ,Kakuma	1650272063951	09.03.2013	3,017,851	14,319
Lodakach Primary School	Equity Bank ,Kakuma	1650279258578	21.09.2019	28,214	-
Lokudule Primary School	Equity	1650279249408	10.09.2019	48,807	342,184
Emilait Primary School	Equity Bank ,Kakuma	16502792515531	10.09.2019		357,861

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
				2021/22	2020/21
PMC			Bank Balance		
PMC			30 TH JUNE 2022		
Tarach Secondary School	Equity Bank ,Kakuma	Account number 1650277347149	13.06.2019	1,528,393	118,114
Pokotom primary School	Equity Bank ,Kakuma	16502807905910	14.06.2020		300,024
LORENG POLICE STATION	EQUITY	1650280052782	28.08.2020	777,778	6,053,331
MORUNGOLE CHIEFS OFFICE	EQUITY	1650280004035	08.08.2020	59,828	59,828
LETEA LOCATION CHIEFS OFFICE	Equity Bank ,Kakuma	1650280005438	10.08.2020	43093	525,193
LOKIPOTO LOCATION CHIEFS	EQUITY	1650280311201	21.11.2020	40,711	999,805
KAKUMA POLICE STATION PMC	EQUITY	1650280928271	29.05.2021	5,499,430	2,980,000
KALOBYEI CHIEFS OFFICE	EQUITY	1650280975449	14.06.2021	609,312	3,980,000
NANAM POLICE POST	EQUITY	1650280606884	14.06.2021	452,7113	300,731
LOPUSKI SECONDARY SCHOOL	EQUITY	16280263689	14.06.2021	13,394,848	845,399
LOKANGAE PRIMARY SCHOOL PMC	EQUITY	1650166936283	14.06.2021		3,776,932
NALAMACHA PRIMARY SCHOOL	EQUITY	1650280769785	14.06.2021	396,716	2,083,423
LOCHOR EDOME PRIMARY SCHOOL	EQUITY	1650264283133	12.08.2015	12,908	296,728
MORUNGOLE PRIMARY SCHOOL	EQUITY	1650280798135	14.06.2021	103,038	2,093,512
TURKANA WEST SPORTS PMC	EQUITY	1650277280848	14.06.2020	607,983	1,698,814
NARIEMETO PRY SCHOOL PMC	EQUITY	1650282195432	14.06.2021	1,210,956	
KAWARNAPARAN PRY SCHOOL PMC	KCB Kakuma	141348519	14.06.2021	3,160	
LORENG PRIMARY SCHOOL	EQUITY	1650282201817	15.01.2022		
MUslug Primary School pmc	EQUITY	1650279255776	20.09.2019	1,495,633	
Nakoyo Primary School PMC	EQUITY	1650272063951	9.07.202017	3,017,851	
St Teresa Nakwamor	KCB Kakuma	1139363417	14.06.2021	467,282	

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
				2021/22	2020/21
PMC			Bank Balance		
PMC	Account number		30 TH JUNE 2022		
	Bank			53,294,699.65	54,654,858

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
REF: ELD/TURWC DF/33/16/2	Irregular payment of bursaries to both secondary and tertiary school	Query responded to	Fund Account Manager	Not resolved	30 June 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</i>	Fund Account Manager	Not resolved	30 June 2022

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
		<i>true and fair view.</i>			
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
	Included in transfers to primary schools figure of Kshs 17,600,000 is environment and emergency projects expenditure of Kshs. 1,130,000 and ksh 1,100,000 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 Ksh 1, 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</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
2017-2018-1-01-0124-09-0	Note 6 to the financial statements reflects transfers to secondary schools figure of Kshs.10, 600,000 which vary with the supporting documents figure of Kshs.15, 600,000 resulting to a variance of Kshs.5,000,000 which has not been explained or reconciled. Further, the transfers were made to 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	measures to ensure that each Project Management committee opens a separate bank account for NGCDF Funded projects			
2017-2018-1-01-0124-09-0	The propriety of the expenditure to Emergency figure of Kshs.2, 937,440 for the year ended 30 June 2018 could not be confirmed.	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.	FAM	Not Resolved	30 June 2022
2017-2018-1-01-0124-09-0	The propriety of the expenditure to Emergency figure of Kshs.2, 937,440 for the year ended 30 June 2018 could not be confirmed.	The NGCDFC has put place measures to ensure that emergencies are of unforeseen nature of	FAM	Not Resolved	30 June 2022

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	2018-2019 AUDIT REPORT				30 June 2022
1.1	Presentation and Accuracy of Financial Statements The financial statements submitted for audit had various anomalies on presentation.	<i>which it cannot be delayed without harming the public interest of the constituents.</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022
2.1	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	<i>All Stale cheques have been replaced</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
2.2	<p>book.</p> <p>Project Management Committee(PMC) Bank Balances Management did not avail bank reconciliation statements and bank statements for the year ended June 2019 for audit review.</p>		Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022
Other Matter 1.1	<p>Budget as a Control Tool</p> <p>Budget Control and Performance Non-utilization of all the funds budgeted for is an indication that services and approved</p>	<i>Underutilization attributed to delay in disbursement of funds from the Board</i>	Mathew Kipsanai Fund Account Manager	Not resolved	30 June 2022

**Turkana West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the Year Ended June 30, 2022**

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



.....
BETHWEL LOKATOI
Fund Account Manager.