

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

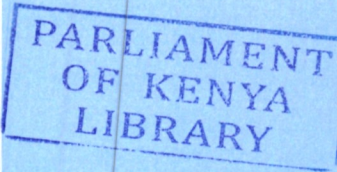
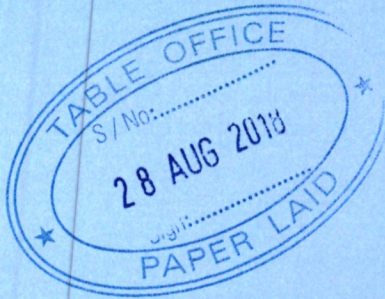
**OF**

**THE AUDITOR-GENERAL**

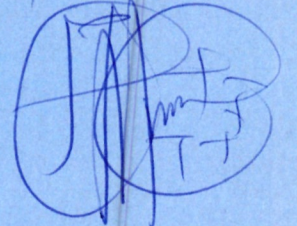
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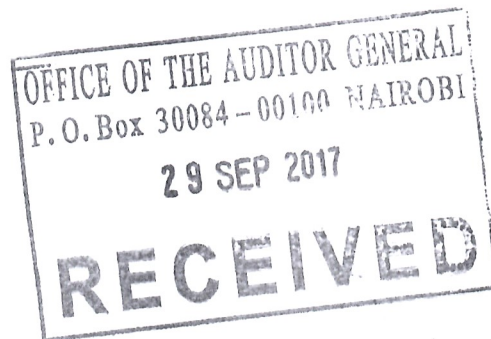
**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
TURKANA WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2017**



*Paper Laid on the  
Table of the House  
by the Deputy  
Majority Leader  
on Tuesday  
28/08/2018.*





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer/A.I.E Holder	Locheria Nyikal Basil

(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. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) 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 NGCDF Headquarters

NGCDF Office Building.  
P.O Bo 14-30501  
Kakuma

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

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**(f) TURKANA WESTNGCDF Contacts**

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Website: [www.ngcdf.go.ke/turkanawest](http://www.ngcdf.go.ke/turkanawest)

**(g) TURKANA WEST NGCDF Bankers**

Kenya Commercial Bank

P.O Box

Lodwar.

**(h) Independent Auditors**

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. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NGCDFC)

The Turkana West NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Turkana West.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGCDFCs wish that the issues of having the project on going for more than 2 years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

Sign  .....

ESEKON DAMIEN NAWOTO  
CHAIRMAN Turkana West NGCDFC,

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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 Turkana West NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NGCDF; (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 NGCDF; (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 Turkana West NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Turkana West NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Turkana West NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on 7<sup>th</sup> September, 2017.

Fund Account Manager

**FUND ACCOUNT MANAGER,  
TURKANA WEST NG-CDFC,  
P. O. Box 14 - 30501  
KAKIUMA**

Chairman

# REPUBLIC OF KENYA

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NAIROBI



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

#### REPORT ON THE FINANCIAL STATEMENTS

#### Disclaimer of Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund -Turkana West Constituency set out on pages 6 to 27, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

#### Basis for Disclaimer of Opinion

##### 1.0 Presentation of the Financial Statements

A review of the financial statements availed for audit review revealed that the page numbers were not inserted sequentially. In addition, the fiduciary management on "Key constituency information and management" on page 2 indicated the financial statements are for the year ended 30 June 2015 instead of 2017. Further, the statement of management responsibilities, paragraph two (2) indicated the financial period as 30 June 2016 instead of June 2017.

Consequently, the financial statements are not in line with International Public Sector Accounting Standards as prescribed by Public Sector Accounting Standards Board.

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*Report of the Auditor-General on the Financial Statements of National Government Constituency Development Fund-Turkana West Constituency for the year ended 30 June 2017*



## **2.0 Other Grants and Other Payments**

### **2.1 Bursary Expenses**

The statement of receipts and payments reflect grants and transfers figure of Kshs.50,010,993 which include bursary to secondary school's expenditure of Kshs.11,924,000 and Kshs.3,976,500 bursary to tertiary institutions all totalling to Kshs.15,900,500. However, the lists of beneficiaries and acknowledgement letters from recipient institutions were not available for audit review.

Consequently, the accuracy and regularity of Kshs.15,900,500 for the year ended 30 June 2017 could not be confirmed.

### **2.2 Security Project Expenditure**

The statement of receipts and payments reflect other grants and transfers figure of Kshs.50,010,993 which include disbursements to security projects of Kshs.17,250,000 for the construction of various security structures. However, procurement records such as copy of advertisement, bill of quantities, tender/quotations, evaluation and award minutes, contract agreement, inspection reports and interim certificates were not availed for audit review. It was therefore not possible to confirm that the procurement of this constructions were subjected to competitive bidding process.

Consequently, the validity and regularity of Kshs.4,500,000 expenditure on security projects for the year ended 30 June 2017 could not be confirmed.

### **2.3 Unsupported Environmental Expenditure**

The other grants and transfers figure Kshs.50,010,993, include disbursements of Kshs.3,495,000 for environment projects. However, a list of projects and actual expenditure returns giving details on how the money was spent was not availed for audit review.

Consequently, the validity and regularity of Kshs.3,495,000 disbursed to environmental activities for the year ended 30 June 2017 could not be confirmed.

### **2.4 Unsupported Expenditure on Emergency Funds**

The statement of receipts and payments reflect grants and transfers balance of Kshs.50,010,993 which include emergency project expenditure of Kshs.7,365,493. However, expenditure returns with a list of projects funded were not availed for audit review.

Consequently, the regularity of the expenditure of Kshs.7,365,493 for the year ended 30 June 2017 could not be confirmed.

### **2.5 Roads Projects**

The statement of receipts and payments reflects grants and transfers figure of Kshs.50,010,993, which include roads project expenditure of Kshs.5,000,000 for the

construction of two roads. However, expenditure returns together with relevant procurement records such as bill of quantities, tender documents, opening, evaluation and award committee minutes, inspection reports, interim certificates and contract agreements were not availed for audit review.

Consequently, the regularity of the expenditure of Kshs.5,000,000 for the year ended 30 June 2017 could not be confirmed.

### **3.0 Bank Balance**

#### **3.1 Unsupported Cash Withdrawals**

The bank statements availed for audit review reflects cash withdrawals amounting to Kshs.3,754,298.00 whose supporting documents were not availed for audit verification. Under the circumstances, it was not possible to confirm on what basis the money was spent for.

Consequently, the accuracy and validity of the cash withdrawal amount of Kshs.3,754,298 for the year ended 30 June 2017 could not be confirmed.

#### **3.2 Stale Cheques**

The statement of assets reflect a bank balances balance of Kshs.1,596,968.10. The bank reconciliation statements availed for audit review reflects payments in cash book not yet recorded in bank statement amount of Kshs.5,569,492.00 which included stale cheques totalling Kshs.3,474,804.00 some dating back to April 2015. No reason was provided as to why the stale cheques had not been reversed in the cash book. In addition, no information was provided for audit review showing the dates when the unrepresented cheques were subsequently cleared in the bank.

Under the circumstances, the accuracy and completeness of the bank balance of Kshs.1,596,968 as at 30 June 2017 could not be confirmed.

### **4.0 Use of Goods and Services**

#### **4.1 Unsupported Expenditure on Fuel, Oil and Lubricants**

The statement of receipts and payments reflect total payments of Kshs.150,656,796 which includes use of goods and services figure of Kshs.5,608,272 as disclosed under note 5 to the financial statements out of which an amount of Kshs.711,000 relates to expenditure on fuel, oil and lubricants. However, records including the ledger, fuel register, detail orders and motor vehicle work tickets were not availed for audit review.

Consequently, the regularity of fuel, oil and lubricants expenditure of Kshs.711,000 for the year ended 30 June 2017 could not be confirmed.

#### **4.2 Irregular Expenditure on Handing Over of School Buses**

Included in the use of goods and services figure Kshs.50,010,993 is Committee Allowance of Kshs.3,620,904 out of which expenditure of Kshs.576,000 was incurred

while handing over school buses to school management boards for which there was no approved budget by the Constituency Development Fund Committee.

Consequently, the regularity of expenditure of Kshs.576,000 for the year ended 30 June 2017 could not be confirmed.

#### **5.0 Compensation of Employees**

Included in the compensation of employees balance of Kshs.3,605,131 is basic salaries for contractual employees figure of Kshs.2,494,148 which is at variance with supporting documents amount of Kshs.2,427,428 resulting in unexplained or unreconciled variance of Kshs.66,720.

Consequently, the accuracy and completeness of compensation of employees for the year ended 30 June 2017 could not be confirmed.

#### **6.0 Acquisition of Asset**

The statement of receipts and payments reflect acquisition of assets balance of Kshs.603,200. Available records revealed that the amount was in respect of purchase of a Motorbike Yamaha DT 175 CC paid vide cheque no 2531 to M/s Toyota Kenya Limited. However, no evidence was provided for audit review to confirm that the procurement of the motorbike was subjected to competitive bidding process. Further, no logbook was availed for audit review to confirm ownership.

Under the circumstances, the regularity of Kshs.603,200 spent on the purchase of the motorbike could not be confirmed.

#### **7.0 Project Management Committee Bank Balances**

Annex 4 to the financial statements reflects total project management committee bank balance of Kshs.12,000,000 for which account numbers for Lokicchoggio Administration Police (AP) houses project management committee of Kshs.3,500,000 and Oropoi Primary school project management committee of Kshs.1,500,000 have not been disclosed. In addition, cash books, bank confirmation certificates and bank reconciliation statements for the project management committee bank balance of Kshs.12,000,000 were not availed for audit review.

Under the circumstances, the accuracy and completeness of the total project management committee bank balance of Kshs.12,000,000 as at 30 June 2017 could not be confirmed.

#### **8.0 Imprest**

The statement of assets reflects nil imprest balance Kshs.2,749,500 for 2015/2016. However, the supporting surrender voucher for outstanding imprest as at 30 June 2016 were not availed for audit review, Under the circumstances, the validity of nil imprest balance as at 30 June 2017 could not be confirmed.

## 9.0 Budgetary Control and Performance

### 9.1 Budget Absorption

Turkana West constituency's approved budget for 2016/2017 amounted to Kshs.193,202,039 out of which Kshs.150,656,796 or 78% was spent on various expenditure items. The total budget reflected overall under absorption of Kshs.42,545,243 or 22% of as summarized below:

Receipts/Expense item	Approved budget for 2016/2017 (Kshs)	Actual Expenditure for 2016/2017 (Kshs)	Under absorption (Kshs)	% of Utilisation
Transfer from CDF Board	193,202,039.20	152,253,764.10	40,948,275.10	79
<b>Total</b>	<b>193,202,039.20</b>	<b>152,253,764.10</b>	<b>40,948,275.10</b>	<b>79</b>
Compensation of employees	8,056,547.70	3,605,131.40	4,451,416.30	45
Use of goods and services	5,937,342	5,608,271	329,070.40	94
Transfer to other government units	99,536,273.50	90,829,200	8,707,073.50	91
Other grants and transfer	78,171,876	50,010,993	28,160,883	64
Acquisition of assets	1,500,000	603,200	896,800	40
<b>Total</b>	<b>193,202,039.20</b>	<b>150,656,796</b>	<b>42,545,243.20</b>	<b>78</b>

Failure to utilize all the funds as budgeted is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Turkana West Constituency. It may also be an indication that the budgetary process was not properly estimated and thus there may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

### 9.2 Project Implementation Status

During the financial year 2016/2017, Turkana West National Government Constituency Development Fund had an approved budget of Kshs.74,526,052 to be spent on twenty (20) projects and the entire amount was disbursed to funds these projects as summarized below:

S/No.	Project Name	Project Activity	Amount Allocated (Kshs)	Original Cost(Kshs)	Status As At 30.6.2017	% Of Comple <sup>ti</sup>
1	Lomunyenpus Primary School	Supply of 100 Desks (500,000/=) and Construction of Chain Link Perimeter Fence (2,000,000/=)	2,500,000.00	2,500,000.00	Completed and In Use	100%
2	Lochorangierengo Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,700,000.00	2,700,000.00	Completed and In Use	100%
3	Nakoyo Primary School	Construction of 2 Classrooms to completion (2,400,000/=) and equipping with 50 desks (300,000/=)	2,700,000.00	2,700,000.00	Completed and In Use	100%
4	Lokichoggio Secondary School	Construction of Various projects Dining Hall Kitchen - 4,000,000/=, 2 Classrooms - 2,600,000/=, 1 Staff duplex - 3,500,000/= TO COMPLETION	10,100,000.00	10,100,000.00	Completed and In Use	100%
5	Loritit Community Project	Construction of 4 VIP Pit Latrines to completion	1,000,000.00	1,000,000.00	Completed and In Use	100%
6	Kakuma Police Station	Construction of 6 VIP Inmates Pit Latrines to Completion	1,500,000.00	1,500,000.00	Completed and In Use	100%
		<b>Total</b>	<b>20,500,000.00</b>	<b>20,500,000.00</b>		
7	Environment	Purchase and Planting of tree seedlings in the 10 schools across the 5 wards of the constituency -	1,600,000.00	1,600,000.00	Not Approved	0%
8	Kalemchuch Primary School	Construction of 2 Classrooms (2,500,000/=) and 4 VIP Pit Latrines (1,000,000/=) To Completion	3,500,000.00	3,500,000.00	Not Started - Procurement done	0%
9	Lochoredome Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,500,000.00	2,500,000.00	Not Started - Procurement done	0%

10	Natiira Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,700,000.00	2,700,000.00	Not Started - Procurement done	0%
11	Lokipoto Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,500,000.00	2,500,000.00	Not Started - Procurement done	0%
12	Nanam Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,500,000.00	2,500,000.00	Not Started - Procurement done	0%
13	Loukomor AP Camp	Construction of Chain Link Perimeter Fence with a steel metal gate	3,000,000.00	3,000,000.00	Not Approved	0%
14	Loteteleit Chief Office	Construction of Chief's Office to completion	2,500,000.00	2,500,000.00	Not Started - Procurement done	0%
15	Kalobeyei DO Office	Renovation of Assistant County Commissioners' Office, Residential house and Furniture for the Office	1,500,000.00	1,500,000.00	Not Approved	0%
16	CDF Office	Purchase of Office Furniture : 1 Fireproof Safe, 2 Conference tables (to accommodate 12 pax each), 6 High Leather back Seats, 4 Executive Desks , 10 Conference Seats)	1,500,000.00	1,500,000.00	Not Started - Call for Quotations done	0%
		<b>Total</b>	<b>23,800,000.00</b>	<b>23,800,000.00</b>		
17	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	4,094,828.00	4,094,828.00	Ongoing	Not indicated
18	Bursary - Secondary Schools	Bursary for Secondary Schools	11,000,000.00	11,000,000.00	Ongoing	Not indicated
19	Bursary - Tertiary	Bursary for	13,531,224.00	13,531,224.00		Not

	Institutions	Tertiary Institutions			Ongoing	indicated
20	Sports	Purchase of sports kits i.e. balls, uniforms for teams in the constituency (Kakuma Ward Football Team, Lokichoggio Ward Football Team, Songot Ward Football Team and Kalobeyei Ward Football Team)	1,600,000.00	1,600,000.00	Approved	Not indicated
	<b>Grand Totals</b>	<b>Total</b>	<b>74,526,052.00</b>	<b>74,526,052.00</b>		

According to the status report as at 30 June 2017, out of the twenty projects, six (6) projects with a budget of Kshs.20,500,000 were complete and in use, ten (10) projects with a budget of Kshs.23,800,000 had not started and no indication was made on the status of four (4) projects with a budget of Kshs.30,226,052.

Due to non-completion of the ten (10) projects, the residents of Turkana West Constituency failed to receive the benefits accruing from planned programs and activities for the year ended 30 June 2017.

### 9.3 Project Verification

During the year under review, nine (9) projects costing Kshs.30,700,000 were verified during the audit in May 2017 and were all found to be complete and in use as shown below.

S.No	Project Name	Project Activity	Approved Budget (Kshs)	Amount Allocated (Kshs)	Status	Auditors Comments
1	Lomunyenpus Primary School	Supply of 100 Desks (500,000/=) and Construction of Chain Link Perimeter Fence (2,000,000/=)	2,500,000	2,500,000	Completed and In Use	The desks were purchased and Chain link constructed.
2	Lochorangiengo Primary School	Construction of Chain Link Perimeter Fence with a steel metal gate	2,700,000	2,700,000	Completed and In Use	Completed
3	Nakoyo Primary School	Construction of 2 Classrooms to completion (2,400,000/=) and equipping with 50 desks (300,000/=)	2,700,000	2,700,000	Completed and In Use	Completed and desks purchased. BQs and procurement records not availed.

4	Lokichoggio Secondary School	Construction of Various projects Dining Hall Kitchen - 4,000,000/=, 2 Classrooms - 2,600,000/=, 1 Staff duplex - 3,500,000/= TO COMPLETION	10,100,000	10,100,000	Completed and In Use	The projects were completed and in use. BQs and procurement records not availed.
5	Loritit Community Project	Construction of 4 VIP Pit Latrines to completion	1,000,000	1,000,000	Completed and In Use	The toilets were completed and in use
6	Kakuma Police Station	Construction of 6 VIP Inmates Pit Latrines to Completion	1,500,000	1,500,000	Completed and In Use	Inspected and found completed. However, doors are already broken down
7	Loukomor Security structures PMC	Construction of perimeter fence	4,000,000	4,000,000	Completed and In Use	Verification confirmed completed
8	Lokichoggio AP CAMP	Construction of AP Quarters	3,500,000	3,500,000	Completed and In Use	The projects were completed and in use. Completion certificate and hand over report not availed
9	Namon Pry school PMC	Construction two classrooms & 50 Desks	2,700,000	2,700,000	Completed and In Use	Project were completed and in use
	<b>TOTAL</b>		<b>30,700,000</b>	<b>30,700,000</b>		

Though the construction of the VIP inmate pit at Kakuma was complete no value for money was obtained on Kshs.1,500,000 since the doors were already broken.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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 such 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue as a going concern/ sustain services, disclosing, as



applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Fund's or to cease operations, or have no realistic alternative but to do so.

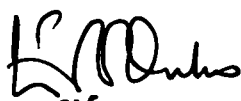
Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the fund's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

My responsibility is to conduct an audit of the Fund's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of in accordance with ISSAI 30 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.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**13 July 2018**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - TURKANA  
WEST CONSTITUENCY

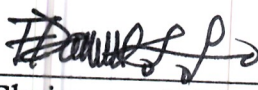
Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	130,007,335.60	170,447,863.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>130,007,335.60</b>	<b>170,447,863.50</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,605,131.40	3,329,754.50
Use of goods and services	5	5,608,271.60	15,703,818.80
Transfers to Other Government Units	6	90,829,200.00	71,204,005.00
Other grants and transfers	7	50,010,993.00	69,912,218.00
Acquisition of Assets	8	603,200.00	873,169.70
Other payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>150,656,796.00</b>	<b>161,022,966.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(20,649,460.40)</b>	<b>9,424,897.50</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana West NGCDF financial statements were approved on 7<sup>th</sup> September, 2017 and signed by:

  
Chairman - NGCDFC

  
Fund Account Manager

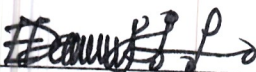
FUND ACCOUNT MANAGER,  
TURKANA WEST NG-CDFC,  
P. O. Box 14 - 30501  
KAKUMA


NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - TURKANA  
 WEST CONSTITUENCY  
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 For the year ended June 30, 2017

V. STATEMENT OF ASSETS

	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	1,596,968.10	19,496,928.50
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	2,749,500.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,596,968.10</b>	<b>22,246,428.50</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	22,246,428.50	12,821,531.00
Surplus/Deficit for the year		(20,649,460.40)	9,424,897.50
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>1,596,968.10</b>	<b>22,246,428.50</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana West NGCDF financial statements were approved on 7<sup>th</sup> September, 2017 and signed by:

  
 Chairman - NGCDFC

  
 Fund Account Manager  
 FUND ACCOUNT MANAGER,  
 TURKANA WEST NG-CDFC,  
 P. O. Box 14 - 30501  
 KAKIUMA

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - TURKANA  
WEST CONSTITUENCY


Reports and Financial Statements

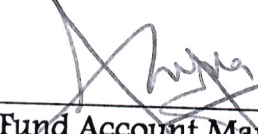
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	130,007,335.60	170,447,863.50
Other Receipts	3	-	0
		130,007,335.60	170,447,863.50
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,605,131.40	3,329,754.50
Use of goods and services	5	5,608,271.60	15,703,818.80
Transfers to Other Government Units	6	90,829,200.00	71,204,005.00
Other grants and transfers	7	50,010,993.00	69,912,218.00
Other payments	9		
		150,053,596.00	160,149,796.30
<b>Adjusted for:</b>			
Adjustments during the year			-
<b>Net cash flow from operating activities</b>		<b>(20,046,260.40)</b>	<b>10,298,067.20</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			<b>0</b>
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	8	603,200.00	873,169.70
<b>Net cash flows from Investing Activities</b>		<b>(603,200.00)</b>	<b>-873,169.70</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(20,649,460.40)</b>	<b>9,424,897.50</b>
Cash and cash equivalent at BEGINNING of the year	13	22,246,428.50	12,821,531.00
Cash and cash equivalent at END of the year	10A	1,596,968.10	22,246,428.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Turkana West NGCDF financial statements were approved on 07/09/2017 and signed by:

  
Chairman NGCDFC

  
Fund Account Manager  
FUND ACCOUNT MANAGER,  
TURKANA WEST NG-CDFC,  
P. O. Box 14 - 30501  
KAKUMA

Reports and Financial Statements  
For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

FUND ACCOUNT MANAGER  
TURKANAWEST NG-CD/FC,  
P. O. Box 14 - 30501  
KAKUMA

Receipt/Expense Item	Original Budget a	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 CDF Board	81,896,551.70	111,305,487.50	193,202,039.20	152,253,764.10	40,948,275.10	79
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<b>PAYMENTS</b>	<b>81,896,551.70</b>	<b>111,305,487.50</b>	<b>193,202,039.20</b>	<b>152,253,764.10</b>	<b>40,948,275.10</b>	<b>88</b>
Compensation of Employees	3,504,000.00	4,552,547.70	8,056,547.70	3,605,131.40	4,451,416.30	45
Use of goods and services	3,866,500.00	2,070,842.00	5,937,342.00	5,608,271.60	329,070.40	94
Transfers to Other Government Units	31,700,000.00	67,836,273.50	99,536,273.50	90,829,200.00	8,707,073.50	91
Other grants and transfers	41,326,052.00	36,845,824.00	78,171,876.00	50,010,993.00	28,160,883.00	64
Acquisition of Assets	1,500,000.00	-	1,500,000.00	603,200.00	896,800.00	40
Other Payments	-	-	-	-	-	-
<b>TOTALS</b>	<b>81,896,552.00</b>	<b>111,305,487.20</b>	<b>193,202,039.20</b>	<b>150,656,796.00</b>	<b>42,545,243.20</b>	<b>77.98</b>

## VIII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF. The accounting policies adopted have been consistently applied to all the years presented.

The Financial Statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

### 2. Recognition of revenue and expenses

The NGCDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NGCDF. In addition, the NGCDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NGCDF.

### 3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

**5. 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 recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the NGCDF at the end of the 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.

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA  
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016-2017	2015-2016
		Kshs	Kshs
A 750254	14/10/2016	89,059,059.00	67,936,376.50
Normal Allocation	14/10/2016	4,094,827.60	12,511,487.00
	9/2/2017	36,853,449.00	10,000,000.00
			10,000,000.00
			20,000,000.00
			20,000,000.00
			30,000,000.00
Receipt from other Constituency		-	
<b>TOTAL</b>		<b>130,007,335.60</b>	<b>170,447,863.50</b>

2. PROCEEDS FROM SALE OF ASSETS

Description	2016 - 2017	2015 -2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
	-	-



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

**Reports and Financial Statements**

**For the year ended June 30, 2017**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	2,494,148.40	3,277,354.50
Basic wages of casual labour	-	-
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
gratuity	1,110,983.00	-
Employer contribution to NSSF	-	52,400.00
<b>Total</b>	<b>3,605,131.40</b>	<b>3,329,754.50</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA  
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	-	-
Office rent	-	-
Communication, supplies and services	65,000.00	839,740.00
Domestic travel and subsistence	-	268,760.00
Printing, advertising and information supplies & services	112,267.00	-
Rentals of produced assets	-	-
Training expenses	1,066,900.00	-
Hospitality supplies and services	-	1,203,100.00
Insurance costs	-	-
Specialised materials and services	-	271,250.00
Office and general supplies and services	14,000.00	668,100.00
Fuel ,oil & lubricants	711,000.00	2,081,659.00
Other operating expenses	-	794,900.00
Routine maintenance – vehicles and other transport equipment	18,200.00	1,649,880.00
Routine maintenance – other assets	-	-
Other committee expenses	-	-
Committee allowance	3,620,904.60	7,926,429.80
<b>Total</b>	<b>5,608,271.60</b>	<b>8,020,574.30</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA  
WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	66,121,200.00	24,256,715.00
Transfers to secondary schools	22,700,000.00	27,789,940.00
Transfers to Tertiary institutions	-	17,157,350.00
Transfers to Health institutions	2,008,000.00	2,000,000.00
<b>TOTAL</b>	<b>90,829,200.00</b>	<b>71,204,005.00</b>

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary -Secondary	11,924,000.00	13,983,500.00
Bursary -Tertiary	3,976,500.00	16,143,375.00
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	-	-
Agriculture (food security)	-	21,500,000.00
Electricity projects	-	1,418,800.00
Security	17,250,000.00	-
Roads	5,000,000.00	-
Sports	-	7,232,911.00
Environment	3,495,000.00	5,464,000.00
Emergency Projects	7,365,493.00	2,367,351.00
Loritit Community Social Hall Project	1,000,000.00	1,802,281.00
<b>Total</b>	<b>50,010,993.00</b>	<b>69,912,218.00</b>

9. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	603,200.00	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	98,290.00
Purchase of computers ,printers and other IT equipments	-	298,700.00
Purchase of photocopier	-	-
Purchase of other office equipments	-	476,179.70
Purchase of soft ware	-	-
Acquisition of Land	-	-
	-	-
<b>Total</b>	<b>603,200.00</b>	<b>873,169.70</b>

9. OTHER PAYMENTS

Specify	2016 - 2017 Kshs	2015 - 2016 Kshs
---------	---------------------	---------------------

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016-2017	2015 - 2016
	Kshs (30/6/2017)	Kshs (30/6/2016)
<i>Turkana West Constituency, Equity Bank, Lodwar Branch, A/C no: 0990261750094</i>	1,596,968.10	22,391,733.90
	-	-
	-	-
<b>Total</b>	<b>1,596,968.10</b>	<b>22,391,733.90</b>

**WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
				0

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
<b>TOTAL</b>			

WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	Kshs (1/7/2017)	Kshs (1/7/2016)
Bank accounts	19,496,928.50	12,821,531.00
Cash in hand	-	-
Imprest	-	-
	2,749,500.00	2,309,500.00
<b>Total</b>	<b>22,246,428.50</b>	<b>15,131,031.00</b>

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA  
 WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2016 - 2017	2015 - 2016
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services	Supply of Office Furniture	1,500,000.00	-
<b>TOTAL</b>		<b>1,500,000.00</b>	<b>-</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

		Kshs	Kshs
Senior management		-	-
Middle management		-	-
	Staff Gratuity	647,504.00	-
Unionisable employees		-	-
Others ( <i>specify</i> )		-	-
		<b>647,504.00</b>	<b>-</b>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others ( <i>specify</i> )	-	-
	-	-



15.4: PMC Account Balances (See Annex 5)

	Kshs
Amounts due to other Government entities (see attached list)	12,000,000.00

15.5: Amount Due from the Board

	Kshs
Amounts due from the Board	40,948,275.10

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 201

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7. Supply of Office Furniture	1,500,000.00	April, 2017	0.00	1,500,000.00	N/A	
8.						
9.						
<b>Sub-Total</b>	1,500,000.00			1,500,000.00		
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>	1,500,000.00			1,500,000.00		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstandin g Balance 2017	Outstandin g Balance 2016	Comments
		A	b	c	d=a-c		
1. Joseph Alinga	J	279,000.00	5th December, 2015	-	279,000.00		
2. Sarah Etoot	H	184,252.00	5th July, 2013	-	184,252.00		
3. Locheriang Eregae Lokuyam	H	184,252.00	5th July, 2013	-	184,252.00		
<b>Sub-Total</b>		<b>647,504.00</b>		<b>-</b>	<b>647,504.00</b>		
<b>Grand Total</b>		<b>647,504.00</b>			<b>647,504.00</b>		

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstandin g Balance 2015 d=a-c	Outstandin g Balance 2014	Comments
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs) 2016 - 2017	(Kshs) 2015 - 2016
Land	2016 - 2017	2015 - 2016
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	8,032,803.00	7,429,603.00
ICT Equipment, Software and Other ICT Assets	574,469.70	574,469.70
Other Machinery and Equipment	483,700.00	483,700.00
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>9,090,972.7</b>	<b>8,487,772.70</b>

Prepared by:



Locheria Nyikal Basil  
 Fund Account Manager  
 Turkana West

FUND ACCOUNT MANAGER,  
 TURKANA WEST NG-ODFC  
 P.O. BOX 14 - 8000  
 NAKURU

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TURKANA WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2016

ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2017

PMC	Bank	Account number	Bank Balance	
			2016/17	
Lokichoggio AP Houses PMC Account	Equity Bank Kakuma			
Oropoi Primary School PMC Account	Equity Bank Kakuma			3,500,000
Nawountos Security PMC Account	Equity Bank Kakuma			1,500,000
Lorilit Community PMC Account	Equity Bank Kakuma	1650271011419		1,500,000
Lopiding Girls Secondary School PMC Account	Equity Bank Kakuma	1650272693516		500,000
Lokichoggio Secondary School PMC Account	Equity Bank Kakuma	990294143798		500,000
	Equity Bank Kakuma	1650264745983		4,500,000
<b>Total</b>				<b>12,000,000</b>

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

**Reports and Financial Statements  
For the year ended June 30, 2016**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status:	Timeframe:
				(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
REF: ELD/TURWCDF/33/16/2	Bursaries – irregular payment of bursaries for both secondary and tertiary schools	Query responded to and cleared	Fund Account Manager	Resolved	
REF: ELD/TURWCDF/33/16/2	Transfers to Secondary Schools, health and other grants and transfers	Query responded to and cleared	Fund Account Manager	Resolved	
REF: ELD/TURWCDF/33/16/2	Unsupported prime costs and provisional terms and Non-Completion of projects as per contract terms	Query responded to and cleared	Fund Account Manager	Resolved	
REF: ELD/TURWCDF/33/16/2	Inaccuracies in the Presentation of Financial Statements and errors i.e Statement of Appropriation, Cash Flow, Comparative Figures and page numbering	Query responded to and cleared	Fund Account Manager	Resolved	
REF: ELD/TURWCDF/33/16/2	Non-Adherence to Public Procurement and Asset Disposal, Contract terms when initiating projects	Query responded to and cleared	Fund Account Manager	Resolved	
REF: ELD/TURWCDF/33/16/2	Irregular expenditure of Emergency Funds	Query responded to and cleared	Fund Account Manager	Resolved	

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