

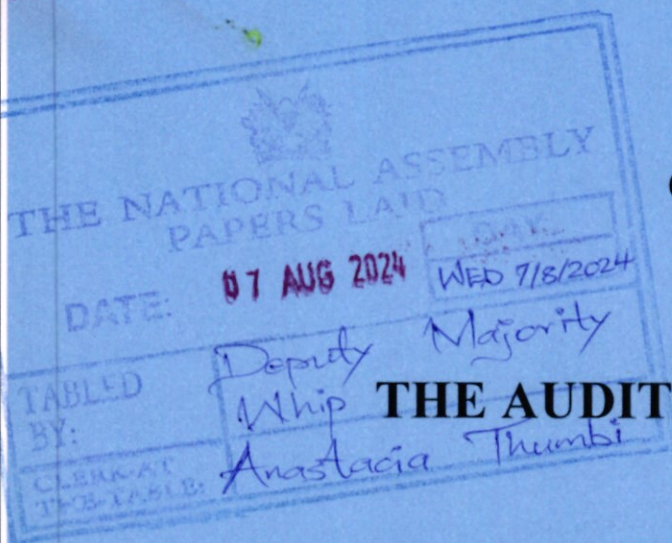
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



TURKANA CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



*Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
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Turkana Central Constituency

National Government Constituencies Development Fund (NG-CDF)

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Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund.

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project management committee

FY-Financial Year

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 2022. 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.

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(b) Key Management

Turkana central 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)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	FAM	Wesley Maina
2.	Sub-County Accountant	Stephen Kokeno
3.	Chairman NGCDFC	Francis Engomo
4.	Member NGCDFC	Dancan Arono

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Turkana central 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.

(d) Turkana Central Constituency NGCDF Headquarters

P.O. Box 512
Naiwatorong Avenue/Road/Highway
Lowdar , KENYA

(e) Turkana Central Constituency NGCDF

Contacts

Telephone: (254) 0721885464
E-mail: cdfturkanacentral.go.ke
Website: www.ngcdf.go.ke

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Turkana Central Constituency NGCDF Bankers

Kenya Commercial Bank
Lowdar
P.O.Box 15
Lowdar

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

I. NG-CDFC Chairman's Report

For the period ending June, 2023, the NG-CDFC faced the following challenges as per as constituency projects implementation is concerned. First, there was delay in the FY 2022/2023 project proposal approvals and funds disbursement from the NG-CDF Board due to on-going projects from the previous financial years which were to be given priority as per Section 46(2) of the National Government Constituencies Development Fund Act, 2015. Second, the out-going Fund Account Manager and the NG-CDFC Committee did not hand over to the new incoming NG-CDFC committee. This delayed service delivery to the constituents as the new NG-CDFC committee had to navigate the constituency new work plans without incorporation of the previous financial years. Third, the constituency two vehicles had been grounded and this hampered transportation and facilitation of the NG-CDFC and stakeholders in implementation of constituency activities and monitoring of projects across the constituency.



On behalf of NG-CDF, I present to you the financial statements for the period ended 30th June 2023. The performance was relatively high compared to the previous financial year. The entity received funds amounting to Kshs.87,000,000 for the 2022-2023.

Key Achievements for the period

The completion bursary disbursement was high due to the allocations and funding levels thus constituents getting value for money. This is expected to translate to improved students' performance and constituency ranking. Thus reducing the poverty index in the community. NGCDF Turkana central managed to launch bursary for form ones on time which improved the enrolment rate.

Way forward

1. The committee to enhance training and development of project management committees. This will not only lead to proper supervision of projects but will also enhance accountability
2. The contractors to be vetted properly during Evaluation of tenders and only those with capacity to be awarded the contracts so that delays in project implementation is minimised.
3. Continuous capacity building of NG-CDF committee and other line ministry staff.

We did not have any ongoing project.

.....
.....

Name ENGONJO FRANCIS 27/03/2024.
CHAIRMAN NGCDF COMMITTEE

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Statement Of Performance Against Predetermined Objectives for 2022-2023

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 central *Constituency 2022-2027* plan are to:

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2022 23 we intend -we increased number of classrooms, dormitories, laboratories etc as per listed in the budget execution statement.</i>
Security	<ul style="list-style-type: none"> Enhance and sustain security in the constituency 	<ul style="list-style-type: none"> Conducive working environment for security personnel Increased security coverage Secure business environm 	<ul style="list-style-type: none"> Number of rehabilitated and constructed DCC and chief offices 	<ul style="list-style-type: none"> To construct police station .

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		ent		
Environment	<ul style="list-style-type: none"> Promote sustainable environment management practices 	<ul style="list-style-type: none"> Increased forest cover in the constituency A more informed citizenry on environmental conservation 	<ul style="list-style-type: none"> Number of trees planted. Number of water tanks purchased for harvesting rain water 	During F/Y 2022/2023 <ul style="list-style-type: none"> Proposal to have tree nursery pending at the Board.
Sports	<ul style="list-style-type: none"> Nature and promote youth sporting talent Promote sustainable youth empowerment programmes 	<ul style="list-style-type: none"> Positively engaged youth Reduce crime rate 	<ul style="list-style-type: none"> Number of tournaments sponsored 	The constituency will undertake tournament in the constituency
Emergency	To cater for unforeseen projects			Un spent
Others (Specify)				

II. Statement of Governance

1 Appointment of NGCDF Members

The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).

- i. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
- ii. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
- iii. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
- iv. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
- v. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
- vi. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
- vii. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
- viii. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of

one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt

ix. The PWD organization shall nominate in writing a member to the NG-CDFC.

x. Applications are received at the NG-CDF office and recorded in the application register.

xi. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.

xii. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.

xiii. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.

xiv. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees

The selected members are forwarded to parliament through CEO of the board for purpose of gazettelement

Upon gazettelement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

2. NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

3. Removal of members is as in the act 2015 section 13 ,a,b,c,d,e f and g

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

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

4 Roles and function of the committee

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the section 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

Environmental and Sustainability Reporting

Turkana 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 central NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Turkana 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.

5 Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

6 Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated.

- 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

The NG-CDFC Committee visited various primary and secondary public institutions and sensitized them on climate change mitigation through tree planting and nursery beds establishment. The However, discovered that many schools had fences and enough water for tree planting. The NG-CDFC Committee therefore, advised those institutions to resource mobilize and ensure their compounds are fenced and water secure for tree planting.

Employee welfare

We invest in providing the best working environment for our employees. The Central NGCDF recruitment is guided by Employment Act, NGCDF Act and other regulations 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 Central 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 that 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 central 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 central 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

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

Wesley Muriu

Name

Fund Account Manager.

pm 27/3/2024

III. 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 central 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, 2023. 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 central 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Turkana central Constituency further confirms the completeness of the accounting records maintained for the *Turkana central* 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.

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The Accounting Officer in charge of the NGCDF Turkana central 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 Turkana central 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 central Constituency financial statements were approved and signed by the Accounting Officer on ---27/3/2024--- 2024.

Name: **ENGOMO FRANCIS**
Chairman – NGCDF Committee



Name: **Wesley maina**
Fund Account Manager



REPUBLIC OF KENYA

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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 CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 Central Constituency set out on pages 1 to 39, which comprise the statement of assets and liabilities as at 30 June, 2023 and

Report of the Auditor-General on National Government Constituencies Development Fund - Turkana Central Constituency for the year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Turkana Central Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with The National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Fixed Assets

Annex 4 to the financial statements on summary of fixed assets register reflects historical costs of assets amounting to Kshs.27,980,000. The amount includes Kshs.17,980,000 in respect to buildings and structures constructed on the land owned by the Fund. However, ownership documents were not provided for audit and there was no evidence that land was valued.

In the circumstances, the accuracy, completeness, ownership and valuation of fixed assets balance of Kshs.17,980,000 could not be confirmed.

2. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.53,848,977 as disclosed in Note 12A to the financial statements. Review of the bank reconciliation statements revealed payments in bank statements not recorded in the cash book of Kshs.132,556 which includes bank charges of Kshs.104,653 which had not been expensed. In addition, stale cheques totalling Kshs.1,302,988 had not been reversed in the cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.53,848,977 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.148,983,547 and Kshs.87,095,327 respectively resulting to under-funding of Kshs.61,888,220 or 42% of the budget. Similarly, the Fund spent Kshs.33,246,350 against actual receipts of Kshs.87,095,327 resulting to under-utilization of Kshs.53,848,977 or 62% of the receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Issues

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 has not resolved the issues.

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 matter 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

Failure to Constitute Bursary Committee

The statement of receipts and payments reflects other grants and transfers amount of Kshs.25,650,000 being bursary disbursements to secondary schools and tertiary institutions. However, minutes of the bursary sub-committee supporting bursary beneficiaries' identification and evidence to show that the subcommittee was formed were not provided for audit. This was contrary to Board Circular of 13 September, 2020 which

requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme .

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

The audit was conducted in accordance with the 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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services unless Management is aware of the intention 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

comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the Fund's 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 controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2024


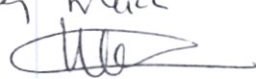
*Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for the year Ended 30, June 2023*


Statement of Receipts and Payments for the Year Ended 30th June 2023

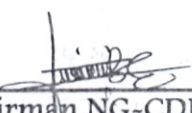
	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	167,477,140
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		87,000,000	167,477,140
Payments			
Compensation of Employees	4	-	8,155,371
Committee expenses	5	2,528,000	23,540,613
Use of Goods and Services	6	5,068,350	967,116
Transfers to Other Government Units	7	-	87,894,734
Other Grants and Transfers	8	25,650,000	43,460,069
Acquisition of Assets	9	-	5,980,000
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		33,246,350	169,997,903
Surplus/(Deficit)		53,753,650	(2,520,763)

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

The Constituency financial statements were approved by the NGCDFC on 27.13-----2024 and signed by:


Fund Account Manager
Wesley Muli
Name: 
From


National Sub-County Accountant
Name: STEPHEN KOKO
ICPAK M/No: 10200


Chairman NG-CDF Committee
Name: ENGONTO FRANCIS

*Turkana Central Constituency
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V. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-23	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	53,848,977	95,327
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		53,848,977	95,327
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		53,848,977	95,327
Financial Liabilities			
Accounts Payable (Deposits)		-	-
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities			
Net Financial Assets		53,848,977	95,327
Represented By			
Fund Balance B/Fwd	15	95,327	2,616,090
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		53,753,650	(2,520,763)
Net Financial Position		53,848,977	95,327

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

The Constituency financial statements were approved by NG CDFC on 24/3/2024 and signed by:

Fund Account Manager

Wesly man

Name: *Wesly man*

Wesly man

National Sub-County Accountant

Name: *STEPHEN KIKONO*
ICPAK M/No:

Chairman NG-CDF Committee

Name: *ENGOMO FRANCIS*

*Turkana Central Constituency
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VI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	167,477,140
Other Receipts	3	-	-
Total Receipts		87,000,000	167,477,140
Payments			
Compensation Of Employees	4	-	8,155,371
Committee Expenses	5	2,528,000	23,540,613
Use Of Goods and Services	6	5,068,350	967,116
Transfers To Other Government Units	7	-	87,894,734
Other Grants and Transfers	8	25,650,000	43,460,069
Oversight Committee Expenses	10		
Other Payments	11		
Total Payments		33,246,350	164,017,903
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		53,753,650	3,459,237
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(5,980,000)

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Net Cash Flows from Investing Activities		-	(5,980,000)
Net Increase In Cash And Cash Equivalent		53,753,650	(2,520,763)
Cash & Cash Equivalent At Start Of The Year	12	95,327	2,616,090
Cash & Cash Equivalent At End Of The Year	12	53,848,977	95,327

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

The Constituency financial statements were approved by NG CDFC on 29/3/2024 and signed by:

Fund Account Manager

Wesley man

Name:

Wesley man

[Signature]

National Sub-County Accountant

Name: *STEPHEN KOKEND*
ICPAK M/No: *10200*

Chairman NG-CDF Committee

Name: *Layon w/ [Signature]*

*Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
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Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/ Payments	Original Budget	Adjustments		Total Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	145,087,603	95,327	3,800,617	148,983,547	87,095,327	61,888,220	58.5%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	145,087,603	95,327	3,800,617	148,983,547	87,095,327	61,888,220	58.5%
Payments							0.0%
Compensation Of Employees	4,680,716	-	65,530	4,746,246	-	4,746,246	0.0%
Committee Expenses	2,528,000	-	-	2,528,000	2,528,000	-	100%
Use Of Goods and Services	5,846,086	95,327	-	5,941,413	5,068,350	873,063	85.3%
Transfers To Other Government Units	73,110,000	-	8,157	73,118,156	-	73,118,156	0.0%
Other Grants and Transfers	47,671,925	-	3,726,930	51,398,855	25,650,000	25,748,855	49.9%
Acquisition of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	0.0%
Other Payments	3,200,000	-	-	3,200,000	-	3,200,000	0.0%
Funds Pending Approval**	6,600,000	-	-	6,600,000	-	-	-
Totals	145,087,603	95,327	3,800,617	148,983,547	33,246,350	115,737,197	22.3%

Uganda
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for the year Ended 30, June 2023

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

Explanatory Notes:

- (a) For the revenue items, indicate whether they form part of the ALA by inserting the "ALA" alongside the revenue category.]
- (b) delayed disbursement of funds from cdf board resulted in low utilization of funds (above 100%)
- (c) The NGCDF is in the process of staff employment
- (d) PMC training to commence
- (e) Engagement of public works officers

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.)

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount (Kshs)
Budget utilisation difference totals	115,737,197
Less undisbursed funds receivable from the Board as at 30 th June 2023	61,888,220
	53,848,977
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-

*Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for the year Ended 30, June 2023*

Cash and Cash Equivalents at the end of the 30th June 2023 53,848,977

The Constituency financial statements were approved by NG-CDFC on 27/3-----2024 and signed by 

Fund Account Manager

Name: Wesley Muriu


National Sub-County Accountant

Name: STEPHEN KOVENO
ICPAK M/No: 10200.

Chairman NG-CDF Committee

Name: Francis Eneono

**Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for the year Ended 30, June 2023**

VII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,680,716	-	65,530	4,746,246		4,746,246
1.2 Committee allowances	1,128,000	-		1,128,000	1,128,000	-
1.3 Use of goods and services	2,895,636	95,327		2,990,963	2,590,963	400,000
Total	8,704,352	95,327	65,530	8,865,209	3,718,963	5,146,246
2.0 Monitoring and evaluation						
2.1 Capacity building	350,000	-		350,000	350,000	-
2.2 Committee allowances	1,400,000	-		1,400,000	1,400,000	-
2.3 Use of goods and services	2,600,450	-		2,600,450	2,127,387	473,063
Total	4,350,450	-	-	4,350,450	3,877,387	473,063
3.0 Emergency						
3.1 Primary Schools	-	-		-	-	-
3.2 Secondary schools	-	-		-	-	-
3.3 Tertiary institutions	-	-		-	-	-
3.4 Security projects	-	-		-	-	-
3.5 Unutilised	7,636,190	-		7,636,190		7,636,190
Total	7,636,190	-	-	7,636,190	-	7,636,190

Orana Central Constituency
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Napeget Primary School	1,500,000	-	1,500,000	1,500,000	
Kanan Primary School	3,000,000	-	3,000,000	3,000,000	
Napeao Primary School	1,500,000	-	1,500,000	1,500,000	
St Mary's Primary School	3,000,000	-	3,000,000	3,000,000	
Nabwepus Primary School	1,500,000	-	1,500,000	1,500,000	
Nayuu Primary School	1,500,000	-	1,500,000	1,500,000	
Lokipetor Primary School	3,000,000	-	3,000,000	3,000,000	
Monti Primary school	1,500,000	-	1,500,000	1,500,000	
Kakwanyang Primary School	1,500,000	-	1,500,000	1,500,000	
Nakoriongora Primary School	3,000,000	-	3,000,000	3,000,000	
Kerio Primary school	2,521,809.85	-	2,521,810	2,521,810	
Lopangae Primary school	1,500,000	-	1,500,000	1,500,000	
Lopongo primary school	650,000	-	650,000	650,000	
Lotukumo primary school	1,500,000	-	1,500,000	1,500,000	
Kakimat Primary school	1,500,000	-	1,500,000	1,500,000	
Ng'inururiae Primary School	8,700,000	-	8,700,000	8,700,000	
Echwa Primary school	1,500,000	-	1,500,000	1,500,000	
Ng'atapariri Primary school	1,500,000	-	1,500,000	1,500,000	
Lotitira Primary School	1,500,000	-	1,500,000	1,500,000	

*Turkana Central Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for the year Ended 30, June 2023*

Natoot Primary School	2,200,000	-	-	2,200,000	2,200,000
Methewan Primary school	6,000,000	-	-	6,000,000	6,000,000
Naoros Primary School	1,000,000	-	-	1,000,000	1,000,000
Total	61,611,810	-	-	61,611,810	61,611,810
8.0 Secondary Schools Projects					
kalkol mixed	7,880,000	-	-	7,880,000	7,880,000
nakurio girls	3,618,190	-	-	3,618,190	3,618,190
loyo secondary		-	8,157	8,157	8,157
Total	11,498,190	-	8,157	11,506,347	11,506,347
9.0 Tertiary institutions Projects					
Total	-	-	-	-	-
10.0 Security Projects					
kanankemer police post	3,800,000	-	-	3,800,000	3,800,000
lowdar ap camp	833,983	-	-	833,983	833,983
D CI office		-	500,000	500,000	500,000
Police divioson staff		-	1,500,000	1,500,000	1,500,000
Ap 3 door pit latrines		-	800,618	800,618	800,618
lowdar police post		-	500,000	500,000	500,000
Total	4,633,983	-	3,300,618	7,934,601	7,934,601

Tanzania Central Constituency
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Annual Report and Financial Statements for the year Ended 30, June 2023

	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16
11.0 Acquisition of assets								
Total	-	-	-	-	-	-	-	-
12.0 Oversight Committee Expenses (itemize)								
Total	1,450,876	-	1,450,876	-	-	-	-	1,450,876
13.0 Other payments								
strategic plan	2,200,000	-	2,200,000	-	-	-	-	2,200,000
office renovation	1,000,000	-	1,000,000	-	-	-	-	1,000,000
Total	3,200,000	-	3,200,000	-	-	-	-	3,200,000
14.0 unallocated fund								
Unapproved projects	6,600,000		6,600,000					6,600,000
AVA								
PMC savings								
Total	6,600,000		6,600,000					6,600,000
	145,087,603	95,327	3,800,618	148,983,547	33,246,350	115,737,198		

(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)

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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 annexure to the financial statements.

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

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 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023

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 16 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.

VIII. Notes To the Financial Statements

I. Transfers from NGCDF Board

	2022/2023	2021/22
AIE NO. B 105674	68,000,000	-
AIE NO. B 154228	15,788,261	-
AIE NO. B 163884	26,000,000	-
AIE NO. B 105987	10,000,000	-
AIE NO. B 128722	16,000,000	-
AIE NO. B105311	31,688,879	-
AIE NO. B 206205	5,000,000	-
AIE NO. B 205622	12,000,000	-
AIE NO. B 049297	21,000,000	-
AIE NO. B 205917	12,000,000	-
AIE NO. 207697	15,000,000	-
AIE NO. B 207935	15,000,000	-
AIE NO. B185278	7,000,000	-
TOTAL	87,000,000	167,477,140

2. Proceeds From Sale of Assets

	2022-23	2021-22
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)	-	-

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Total	-	-
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Other Receipts

	<i>2022-23</i>	<i>2021-22</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

Compensation Of Employees

	<i>2022-23</i>	<i>2021-22</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	-	8,155,371
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	-
Total	-	8,155,371

3. Committee Expenses

	<i>2022-23</i>	<i>2021-22</i>
	Kshs	Kshs
Sitting allowance	2,128,000	3,345,893
Other committee expenses	400,000	20,194,720
Total	2,528,000	23,540,613

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Use of Goods and services

	2022-23	2021-2022
	Kshs	Kshs
Utilities, supplies and services	85,250	88,700
Communication, supplies and services	138,950	-
Domestic travel and subsistence	2,072,890	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	224,500	-
Hospitality supplies and services	450,000	160,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	399,550	219,575
Fuel, oil & lubricants	684,385	-
Other operating expenses	-	-
Bank Charges	50,000	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	862,825	498,841
Routine maintenance- other assets	100,000	-
	5,068,350	967,116
Total		

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Notes To The Financial Statements (Continued)

Transfer To Other Government Units

	2022-23	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	45,326,840
Transfers To Secondary Schools (See Attached List)	-	42,567,894
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	-	87,894,734

4. Other Grants and Other transfers

	2022-23	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,160,000	8,969,722
Bursary – tertiary institutions (see attached list)	8,490,000	14,664,077
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	7,732,000
Sports projects (see attached list)	-	2,700,000
Environment projects (see attached list)	-	1,600,000
Emergency projects (see attached list)	-	7,794,270
Roads projects (see attached list)	-	-
Total	25,650,000	43,460,069

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Notes To the Financial Statements (Continued)

5. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	5,980,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	5,980,000

6. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
Total	-	-

7. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hub	-	-
Total	-	-

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Cash Book Bank Balance

Bank, Account No. & Currency	2022-2023 Kshs	2021-2022 Kshs
12A: Bank Accounts (Cash Book Bank Balance)	53,848,977	95,327
<i>Name Of Bank, Account No. (Main account)</i>	-	-
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	53,848,977	95,327
12 B: Cash on Hand		
	-	-
	-	-
	-	-
	-	-
Total	-	-

8. Outstanding Imprests

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

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*Notes to the Financial Statement Continued
Retention and Gratuity*

14 A. Retention	2022-23	2021-22
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

9. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	KShs	KShs
Bank accounts	95,327	2,616,090
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

Prior Year Adjustments

Description of the error	Balance b/f/ as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance 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)

10. Changes In Accounts Receivable – Outstanding Imprests

	2022-23 KShs	2021-22 KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

11. Changes In Accounts Payable – Deposits and Retentions

	2022-2023 KShs	2021-22 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	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-23</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs

19.3: Unutilized Fund (See Annex 3)

	<i>2022-23</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	4,746,246	65,530
Committee expense	-	-
Use of goods and services	873,063	-
Amounts due to other Government entities (see attached list)	73,118,157	8,157
Amounts due to other grants and other transfers (see attached list)	25,748,855	3,822,258
Acquisition of assets	-	-
Oversight Committee Expenses	1,450,876	-
Other Payments (specify)	6,600,000	-
Funds pending approval	3,200,000	-
Total	115,737,197	3,895,945

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18.4: PMC account balances (See Annex 5)

	CDF OR PMC ACCOUNT	30.06.2023
LOKWAR-ANGIKALESO PRIMARY SCHOOL CDF	1285506855	(131)
KANAMKEMER MIXED DAY SECONDARY SCH	1289006393	50
LOTUREREI PRIMARY SCHOOL CDF PROJEC	1119220378	280
LOTUREREI PRIMARY SCHOOL CDF PROJEC	1119220378	280
KAKEMERA PRIMARY SCHOOL CDF ACCOUNT	1286012023	400
LOPANGAE PRIMARY SCHOOL CDF ACCOUNT	1293431168	500
KALOKOL GIRLS PRIMARY SCHOOL CDF	1294035479	634
KANGAGETEI PRIMARY SCHOOL PMC A/C	1238488641	650
KATULA PRIMARY CDF ACCOUNT	1136512667	650
FAITH HOMES PRIMARY SCHOOL CDF A/C	1239536119	696
NANGOLEKURUK PRIMARY SCHOOL CDF A/C	1273538374	814
LONGECH PRIMARY SCHOOL CDF A/C	1171020732	834
ALFRED POWERY PRIMARY SCHOOL CDF	1226508790	969
NATOLE PRIMARY SCHOOL PMC A/C	1277773858	1,050
KATAPAKORI PRIMARY SCHOOL CDF	1182283969	1,078
LOKALALJO PRIMARY SCHOOL CDF A/C	1145811825	1,148
NAMERISINYEN PRIMARY SCHOOL CDF	1278298630	1,154
KAIKIR PRIMARY SCHOOL CDF A/C	1257967150	1,168
CANAN PRIMARY SCHOOL CDF ACCOUNT	1257830422	1,179
MONTI PRIMARY SCHOOL CDF A/C	1255377569	1,228
LOKATIKON PRIMARY SCHOOL CDF A/C	1278297898	1,274
LOYORO PRIMARY SCHOOL CDF A/C	1273507126	1,294
NAKUDET PRIMARY	1274097541	1,314
NASEKON PRIMARY SCHOOL CDF PROJECT	1136409718	1,344
NARENGO PRIMARY SCHOOL CDF	1179397924	1,361
LOREAMATET PRIMARY SCHOOL CDF A/C	1252780982	1,394
NATOOT PRIMARY SCHOOL CDF A/C	1165020173	1,424
LOPONGO PRIMARY SCHOOL CDF A/C	1273363868	1,434
NAKECHICHOK PRIMARY SCHOOL CDF A/C	1274203406	1,440
NAPETET MIXED DAY SEC SCH NGCDF AC	1285873556	1,464
KAPUA PRY SCHOOL CDF A C	1145809960	1,523
TURKANA EDUCATION PRIMARY SCH CDF	1291495738	1,548
LOCHUGA PRIMARY SCH CDF A/C	1177050846	1,633
KALIMAPUS (NAMADAK)	1285499212	1,640
NABWELPUS PRIMARY SCHOOL CDF A/C	1201763843	1,646
LOLUPE PRIMARY SCHOOL	1232645826	1,685
NAKEPOKAN PRIMARY SCHOOL CDF A/C	1273872711	1,814
NAKORET PRIMARY SCHOOL CDF PROJECT	1118869729	2,074
KAKIMAT PRIMARY SCHOOL CDF A/C	1172021597	2,120
KAKWANYANG PRIMARY SCHOOL CDF A/C	1232692166	2,123

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NAME	ACCOUNT NUMBER	AMOUNT
ST. MARK ELELEA MXD PRI SCH NG-CDF	1286642116	2,134
KALOTUM PRIMARY SCHOOL CDF A/C	1184404062	2,188
LOKIPETOT PRIMARY SCHOOL CDF A/C	1226154794	2,344
LOUWAE PRY SCHOOL-CDF ACCOUNT	1134437722	2,635
NADOTO PRY SCH-CDF ACCOUNT	1130319180	2,708
KALOKOL MIXED DAY SEC SCHOOL CDF AC	1285839595	2,865
KALOKOL MIXED DAY SEC SCHOOL CDF AC	1285839595	2,865
NAKIRIA PRY CDF PROJECT AC	1118957792	3,034
KANGATOTHA PRIMARY SCHOOL CDF A/C	1171300182	3,360
KATAMAT PRIMARY SCHOOL CDF A/C	1183554087	3,447
MOI HIGH SCHOOL KALOKOL CDF ACC	1107278791	4,022
NAKORIONGORA PRIMARY SCH CDF	1182766412	4,082
NAMUKUSE PRIMARY SCHOOL CDF A/C	1262268508	4,230
LOTUKUMO PRIMARY SCHOOL CDF A/C	1267001240	4,308
MERIER PRIMARY SCHOOL	1285871308	4,760
NADIPOE PRIMARY SCHOOL CDF A/C	1183786573	4,862
NAKURIO PRY SCH-CDF ACCOUNT	1130902315	5,709
NAPUU PRIMARY SCHOOL	1114317683	6,095
WADACH PRIMARY SCHOOL CDF ACC	1203489250	9,510
NAKURIO GIRLS SECONDARY SCH. PMC	1177672669	10,859
Total		132,194

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance	Comments
	A	B	C	d=a-c	
Construction of buildings	-				
1.					
2.					
3.					
Sub-Total	-			-	
Construction of civil works					
4.					
5.					
6.					
Sub-Total	-			-	
Supply of goods					
7.					
8.					
9.					
Sub-Total	-			-	
Supply of services					
10.					
Sub-Total	-			-	

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Supplier of Goods or Services	Original Amount	Date Granted	Amount Paid To- Date	Outstanding Balance	Comments
	-		-	-	
Grand Total				-	

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Staff Employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff			-	
1.			-	
2.			-	
3.			-	
Sub-Total			-	
Grand Total			-	

The NGCDF is on the process of recruiting new NGCDF staff for the constituency.

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Annex 3 – Unutilized Fund

	Brief Transaction Description	Outstanding Balance Current FY 2022/2023	Outstanding Balance Previous FY 2021/2022
Compensation of employees	Salaries	4,746,246	65,530
Use of goods & services	Use of goods	873,063	-
Sub total		5,619,309	65,530
Amounts due to other Government entities			
Longech Primary School	Construction	1,500,000	-
Narengo Primary School	Construction	1,500,000	-
Natiir Primary School	Construction	1,500,000	-
Kangatotha Primary school	Construction	3,040,000	-
Nasekon Primary School	Construction	1,500,000	-
Moruapolon Primary School	Construction	1,500,000	-
Napeget Primary School	Construction	1,500,000	-
Kanan Primary School	Construction	3,000,000	-
Napetao Primary School	Construction	1,500,000	-
St.Marys Primary School	Construction	3,000,000	-
Nabwelpus Primary School	Construction	1,500,000	-
Nayuu Primary School	Construction	1,500,000	-
Lokipetot Primary School	Construction	3,000,000	-
Monti Primary school	Construction	1,500,000	-
Kakwanyang Primary School	Construction	1,500,000	-

Nakoriing'ora Primary School	Construction	3,000,000	-
Kerio Primary school	Fencing	2,521,810	-
Lopangae Primary school	Construction	1,500,000	-
Lopongo primary school	Construction	650,000	-
Lotukumo primary school	Construction	1,500,000	-
Kakimat Primary school	Construction	1,500,000	-
Ng'imuriae Primary School	Construction	8,700,000	-
Echwa primary school	Construction	1,500,000	-
Ng'ataparin Primary school	Construction	1,500,000	-
Lotiira Primary School	Construction	1,500,000	-
Natoot Primary School	Construction	2,200,000	-
Methewan Primary school	Construction	6,000,000	-
Naeros Primary School	Construction	1,000,000	-
kalkol mixed	Construction	7,880,000	-
nakurio girls	Fencing	3,618,190	-
Loyo Secondary School	Purchase of Bus	8,157	8,157
Sub-Total		73,118,157	8,157
Other Grants and Transfers			
Security Projects			
kanankemer police post		3,800,000	-
lowdar ap camp	Construction	833,983	-
D CI office	Construction	500,000	-
Police division staff	Construction	1,500,000	-
Ap 3 door pit latrines	Construction	800,618	-
lowdar police post	Construction	500,000	-
Sub total		7,934,601	-
Bursary			

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Secondary Schools		3,266,313	521,640
Tertiary Institutions		1,514,000	-
Social Security		2,496,000	-
Sub Total		7,276,313	521,640
Sports			
		2,551,752	-
		350,000	-
Sub Total		2,901,752	-
Emergency		7,686,190	-
Total Other grants and transfers		25,748,856	-
Construction of Turkana Central DCI Office		-	500,000
Construction of police division quarters houses		-	1,500,000
Administration police 3 door pit latrine		-	800,618
Construction of 2 door lodwar police post lines		-	500,000
Office renovation	Renovation	1,000,000	-
Strategic plan	Plan	2,200,000	-
Sub-Total		3,200,000	3,300,618
Constituency oversight committee			
Accommodation and domestic	Allowance	400,000	-
Committee allowance	Allowance a	648,000	-
Telephone telex etc	Allowance	150,000	-
Travel cost		252,876	-
Sub-Total		1,450,876	-
Funds pending approval		6,600,000	-
Grant Total		115,737,198	3,895,945

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land				
Buildings and structures	17,980,000	-	-	17,980,000
Transport equipment	8,500,000	-	-	8,500,000
Office equipment, furniture and fittings	1,000,0000	-	-	1,000,0000
ICT Equipment, Software and Other ICT Assets	500,000	-	-	500,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	27,980,000	-	-	27,980,000


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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.

Issues/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1 Inaccuracies in financial Statements	The financial statement was corrected and submitted	Resolved	Resolved
2. Unsupported Bank Balance	Copies of certificate of bank balance and PMC statements were submitted	Resolved	Resolved
3 Unsupported Project Management Committee Bank Balance	Copies of PMC bank balance were submitted	Resolved	Resolved
4. Unsupported Prior Year adjustment	Adjustment done	Resolved	Resolved
5 Lack of ownership documents for fixed assets	The Ngcdf has engaged ministry of lands to prepare valuation and the county is currently processing title deeds for all public institutions	Not resolved	June 2024
1 Budgetary control and Performance	The ngcdf has put in place measures to ensure effective budgetary controls and	Resolved	Resolved



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Intending (With you accountable issues resolved)
		prompt disbursements upon received of funds from the board		
2	Project Implementation Status	The status of the project is currently being updated to capture the correct position in the field	Not resolved	May 2024
3	Project Verification	The highlighted projects are being resolved	Not resolved	By June 2024
1	Late Disbursement of Funds from Board	The issue of funds disbursement is beyond the control of the NGCDF committee	Outstanding funds disbursed	Resolved
2	Unsupported Committee expenses	The schedules and minutes for meetings held were submitted	Resolved	Resolved
3	Unacknowledged Bursary	The pending acknowledgments letters were submitted late.	The NGCDF has engaged Postal corporation to ensure timely delivery of cheques and acknowledgment letters	Resolved.

Name

Wesley Mwanjiri
27/5/2024



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Fund Account Manager.

