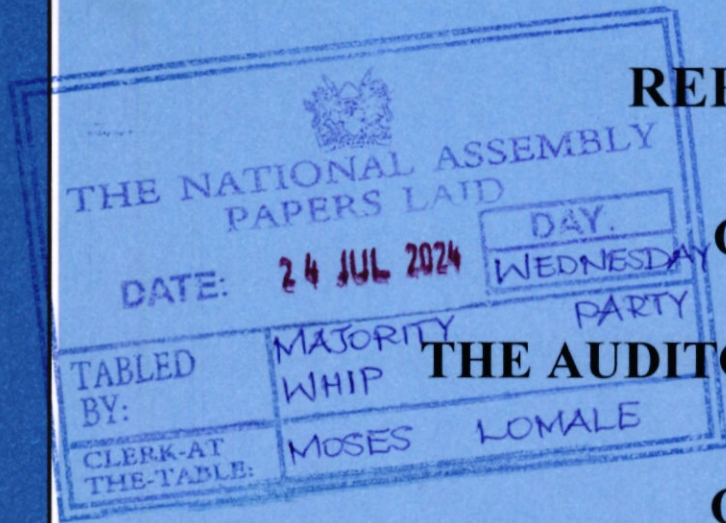
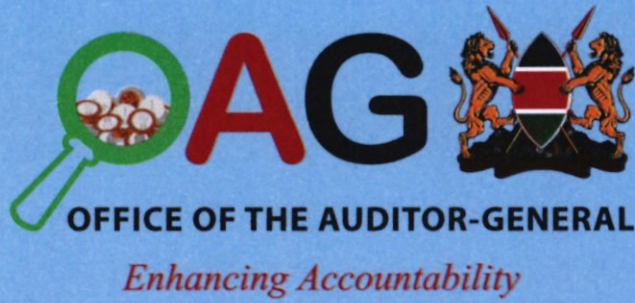


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – TURBO  
CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL  
ELDORET REGIONAL OFFICE  
14 APR 2024  
**RECEIVED**  
P. O. Box 2774 - 30100, ELDORET



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**TURBO CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

***TURBO Constituency***  
***National Government Constituencies Development Fund (NGCDF)***  
***Annual Report and Financial Statements for The Year Ended June 30, 2023***

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***TURBO Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**I. 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

## **II. 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;

***TURBO Constituency  
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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Turbo 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)

**TURBO Constituency**  
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**Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Caren Jeruto
2.	Sub-County Accountant	Sarah Tuwei
3.	Chairman NGCDFC	Peter Rotich
4.	Member NGCDFC	Jeniffer Korir

**(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Turbo 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) Turbo Constituency NGCDF Headquarters**

P.O. Box 10394-30100  
NG-CDFC Building  
Jua Kali shopping centre  
ELDORET, KENYA

**(e) Turbo Constituency NGCDF Contacts**

Telephone: (254) 0720823234  
E-mail: [cdfturbo.go.ke](mailto:cdfturbo.go.ke)  
Website: [www.ngcdfturboconstituency.go.ke](http://www.ngcdfturboconstituency.go.ke)

***TURBO Constituency  
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**(f) Turbo Constituency NGCDF Bankers**

African Banking Corporation Ltd  
Eldoret Branch  
P.o Box 2558-30100  
ELDORET

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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



**III. NG-CDFC Chairman’s Report**



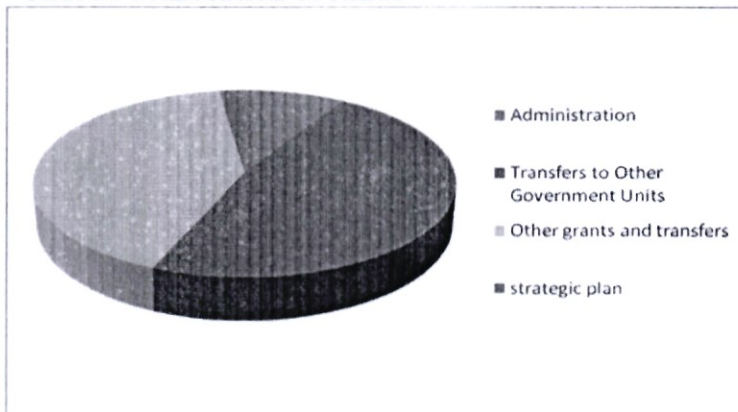
**Peter Rotich**

Turbo NG-CDF was allocated Ksh. 151,960,174 in 2022/ 2023 financial year. The constituency received funds from NG-CDF Board amounting to Ksh. 90 500,000 during the financial year. Ksh 500,000 was received funds relating to 2021/2022, Ksh 10,059,754 are balances brought forward. The constituency managed to utilize Kshs 101,357,900 against a budget of Kshs 163,019,929 which translate 62%.

**Table 1 Allocation of funds**

Administration	13,109,578
Transfers to Other Government Units	72,559,545
Other grants and transfers	62,991,051
strategic plan	3,300,000

**Chart 1 : Allocation of funds**



## **TURBO Constituency**

### **National Government Constituencies Development Fund (NGCDF)**

#### **Annual Report and Financial Statements for The Year Ended June 30, 2023**

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## **Achievements**

### **Education**

Funds were used for construction of classrooms, laboratories, dormitories, latrines, administration block and purchase of school bus. During the year 12 classrooms, and 4 administration block were completed and currently in use. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low-income families.

### **Bursary**

Bursary funds were used to orphan's and needy students in secondary schools and institutions of higher learning in the constituency thus increasing transition rate from secondary to institutions of higher learning while reducing the burden of education for low-income families.

### **Environment Sector**

The funds were used for purchase and planting of tree seedlings

### **Security Sector**

Funds were used for construction of 4 chief's offices. This has enabled the chiefs to have good working environment hence better service to the constituents

## **Emerging Issues, Challenges, and Recommendations**

No	Challenge	Action done to overcome the challenge
1.	High demand of the limited funds for infrastructural expansion due to 100% transition requirement	NG-CDFC allocated funds to the projects according to needs and priorities of the people
2.	Collapsing toilets due to heavy rains and loose soils in several institutions	NG-CDFC allocated emergency funds to construction toilets and septic tanks in some other schools
3.	Low level of project management committees' knowledge on procurement	NG-CDFC trained project management committees on procurement laws and regulations
4.	Public works Bills of Quantity costs being higher than the allocated funds for the project by NG-CDFC	Clerk of works Customized the BQs to match the allocated funds
5.	Covid-19 pandemic	NG-CDFC has ensured that Ministry of Health protocols are fully observed

*TURBO Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Photos of successfully implemented projects during the year



*Kapchumba admnistration block*

.....  
Name  
CHAIRMAN NGCDF COMMITTEE

#### IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

##### 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 *Turbo Constituency 2022-2025* plan are to:

##### **Strategic Area One: Education and Training**

**Objective:** Become a national model for education by improving schools' infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition and retention rates.

**Initiative 1:** Construct, enhance and improve schools' infrastructure facilities to provide conducive learning environment for children in primary, secondary, special education schools and TIVET.

**Initiative 2:** Enhance and develop bursary programmes that facilitate retention and skills achievement of students in the constituency.

##### **Strategic Area Two: Security and administration**

**Objective:** Construct, equip, improve the working conditions of security personnel, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

**Initiative 1:** Improving Security infrastructure.

**Initiative 2:** Equip security offices with modern equipment's for use by the security personnel

##### **Strategic Area Three: Environment**

**Objective:** Promote environmental conservation in the whole constituency

**Initiative 1:** Facilitate purchase and planting of seedlings in public schools, chief 's offices and water catchment areas.

**Initiative 2.** Liaise with the County government to fence 8 water catchment areas.

**Initiative 3.** Purchase and install 5000 litre water tanks for water harvesting in schools

**Initiative 4.** Engage and collaborate with relevant authorities to ensure effective collection of solid waste and proper channelling of refuse from factories, residential and business premises.

**Initiative 5.** Purchase and install lightening arrestors in schools that are in lightening prone areas

##### **Strategic Area four: Youth Empowerment, Sports and Culture**

**Objective:** Empower and promote youth initiative to build and nurture their talents and develop youth and special groups to reduce dependence and spur economic growth through sports.

**Initiative 1:** Support youth sports by purchasing games uniforms and equipment's

**Initiative 2.** Seek support from relevant stakeholders to support youth sports through their CSR activities e.g. donation or provide land for sport facilities,

**Initiative 3.** Provide social security support to the older citizens of Turbo Pay NHIF contribution to the very vulnerable older citizens of Turbo in liaison with County Government to promote health coverage Develop and empower youth and special groups through sponsorship of sports tournaments and purchase of sports equipment's

##### **Strategic area five: Information Communication and Technology (ICT)**

**Objective:** Enhance access to information and technology by Turbo residents especially the youth and use ICT to enhance service delivery and spurring development.

**Initiative:** Enhancement of infrastructure and accessibility of ICT resources in the constituency.

**TURBO Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions  number of bursary's beneficiaries at all levels	In FY 20/21 -we increased number of classrooms by 21 more classrooms, dormitories increased by three more, laboratories increased by two - Bursary beneficiaries at secondary schools were 700 students and 2,800 students.
Security	To improve the working conditions of security personnel and reduce crime rates in the constituency	Improved security infrastructure	Number of complete and in use chiefs' offices	-we increased the number of operational chiefs' offices from four to eight offices in use and complete
Environment	Promote environmental conservation in the whole constituency	Adopting environmentally friendly practices	No of trees planted in public schools. No of water tanks procured and water harvested.	-allocated funds to plants tree seedlings and 67 water tanks 5,000 litres capacity
Sports	Empower and promote youth initiative to build and nurture their talents	Support sports tournaments Procure sports uniforms and equipment	No. of sports tournaments held	-we sponsored 9 football and volleyball tournaments
Emergency	Handle emergency issues in the constituency	Returning normalcy in emergency hit community	No of emergency projects funded	-We funded 15 emergency projects

**TURBO Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**V. Statement of Governance**

Turbo NG-CDF operates in accordance to the law and regulations and ensure the process are adhered and enhance quality management.

**Appointment process of committees.**

There's established constituency committee who were appointed in line with NG-CDF Act Sect 43(1) (2) (3) and (4).The selection process began by constituting a selection panel who conducted the process in line with the Act and the Circular provided by the board.

The process begin by inviting for applications from members of the public who meet the qualifications required;

These include the vetting of the names submitted by the Constituency Office Manager and the Persons with Disability forwarded by a registered group.

Once the selection process is complete the selection panel is required to submit the names to the board for approval and gazettelement

The 8 committee members were gazetted in and the handing over process was done

**Mandate and functions of NG-CDFC at the Constituency level**

- (a) Build the capacity of project management committees and sensitize the community on the operations of the Fund:
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency:
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act:
- (d) Rank projects proposals in order of priority while ensuring that on-going projects take precedence:
- (e) Ensure that all projects receive adequate funding and are completed within three years:
- (f) Where a project involves purchase of a parcel of land or a building, ensue that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies:
- (g) Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board:
- (h) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board:
- (i) Ensure that project reports are prepared and submitted to the Board:
- (j) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects:
- (k) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund:
- (l) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act:
- (m) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act:

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National Government Constituencies Development Fund (NGCDF)  
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- (n) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act:
- (o) Enter into performance contracting with the Board on an annual basis:
- (p) Receive returns from project management committees in accordance with regulation 15:
- (q) Maintain a database of project management committees and reports from the respective committees.

**Operations of the committee**

In line with the committee's mandate, decision making process is done in a procedurally manner which involves consultation, analysis and recommendations.

All the decisions are implemented through a minuted resolution arising from meetings held by the committee. The committee organizes its meetings once in every month and subcommittee meetings on need basis.

To ensure fairness, openness and transparency each member is given an equal opportunity to fully participate in the meetings and each member is required to disclose conflict of interest by filling in the disclosure form.

**Risk Management**

Risk is an integral component of the organizational process hence there was need for the constituency to rank the risks, analyze and suggest improvement actions. In view of this the constituency top risks were identified and analyzed.

The NGCDFC with the aim of mitigating risks developed mitigation strategies through identifying improvement actions and implementing them with follow up. The committee has been able to curd financial risks associated with authorized payment by the PMC through introducing the Fund Account Manager as a mandatory signatory to all accounts. To ensure there's transparency and fairness in distribution of resources, the committee has encourage community participation in vetting of bursary beneficiaries

The current risks have been analyzed and the committees have come up with improvement actions which shall entail monitoring and evaluation to ensure the actions taken have reduced or eliminate the risks.

**VI. Environmental and Sustainability Reporting**

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

- a. **Education and Training:** Turbo 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; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
  
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.



- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

## **3. Employee welfare**

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

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

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

#### **4. Market place practices-**

Turbo 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-**

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

##### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

***TURBO Constituency  
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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.

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



.....  
Name: Caren Jeruto

Fund Account Manager.

## VII. 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- Turbo 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- Turbo 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- Turbo Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Turbo 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

***TURBO Constituency  
National Government Constituencies Development Fund (NGCDF)  
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the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Turbo Constituency financial statements were approved and signed by the Accounting Officer on 8<sup>th</sup> September 2023.



.....  
**Name: Peter Rotich**  
**Chairman – NGCDF Committee**



.....  
**Name: Caren Jeruto**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURBO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **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 the National Government Constituencies Development Fund - Turbo Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of appropriation for the

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

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Turbo 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

## **Basis for Qualified Opinion**

### **1.0 Cash and Cash Equivalents - Stale Cheques**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.47,772,903 as disclosed in Note 12A to the financial statements. However, the bank reconciliation statement for the month of June, 2023 reflects an amount of Kshs.6,343,643 as payments in cash book not yet recorded in the bank statement (unpresented cheques) which included a stale cheque dated 26 April, 2022 payable to a primary school for an amount of Kshs.300,000. No explanation was provided why the cheque had not been reversed and replaced.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.47,772,903 could not be confirmed.

### **2.0 Unsupported Project Management Committee Bank Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances amounting to Kshs.6,710,615 in respect of one hundred and twenty (120) bank accounts held in a local commercial Bank. However, cash books, bank reconciliation statements, certificate of bank balance and bank statements for the one hundred and twenty (120) bank accounts were not provided for audit review.

In the circumstances, the accuracy, completeness and existence of Project Management Committee bank balances of Kshs.6,710,615 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Turbo 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 a comparable basis of Kshs.163,818,074 and Kshs.101,357,900 respectively resulting to an under-funding of Kshs.62,460,174 or 38% of the budget. Similarly, the Fund spent Kshs.53,583,270 against actual receipts of Kshs.101,357,900 resulting to an under-utilization of Kshs.47,774,630 or 47% of the actual 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **1.0 Unresolved Prior Year Matters**

In the audit of the previous year, several issues were raised under report on financial statements and report on Lawfulness and Effectiveness in Use of Public Resources. The issues remain unresolved.

#### **2.0 Delayed Previous Year Projects**

Review of the Project Implementation Status provided and field verification conducted during the year under review, revealed that eleven (11) projects with an allocation of Kshs.51,809,545 were verified in the month of March, 2024 and were found to be incomplete.

In the circumstances, the expected benefits arising from the projects may not have been realized by the public.

## **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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

The audit was conducted in accordance 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, based on the audit procedures performed, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Requisite Staff**

The statement of receipts and payments reflects compensation of employees' amounting to Kshs.2,393,406 as disclosed in Note 4 to the financial statements. Review of employee documents provided revealed that employment contracts for all the employees at the Fund expired in February, 2023 and their gratuity was paid in April, 2023. Further, minute 5 of the Fund's committee meeting dated 26 April, 2023 showed need to hire casuals to assist in cleaning and security until recruitment of new employees was finalised. The Committee resolved that the Fund should hire three (3) employees on casual terms for three (3) months, a cleaner, tea girl and security guard which were later filled. However, it was noted that critical positions like clerk of works, accounts assistant, clerical officer, records management officer and driver were still vacant as at, 30 June, 2023.

In the absence of the required employees, effectiveness of the fund's operations could not be confirmed.

### **Basis for Conclusion**

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

### **Responsibilities of the Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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, the Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related

to going concern and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or 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.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control 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 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 control.
- 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

21 May, 2024


**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**


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


	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	90,500,001	170,777,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>90,500,001</b>	<b>170,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,393,406	3,610,078
Committee expenses	5	1,918,000	2,284,850
Use Of Goods and Services	6	2,190,679	5,850,111
Transfers To Other Government Units	7	-	122,000,000
Other Grants and Transfers	8	46,340,359	57,511,400
Acquisition Of Assets	9	-	5,948,495
Oversight Committee Expenses	10	-	-
Other Payments	11	-	900,000
<b>Total Payments</b>		<b>52,842,444</b>	<b>198,104,934</b>
<b>Surplus/(Deficit)</b>		<b>37,657,557</b>	<b>(27,327,176)</b>

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 8<sup>th</sup> September 2023 and signed by:

  
 Fund Account Manager  
 Name: Caren Jeruto

  
 National Sub-County  
 Accountant  
 Name: Sarah Tuwei  
 ICPAK M/No:11804

  
 Chairman NG-CDF  
 Committee  
 Name: Peter Rotich

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

X. Statement Of Assets and Liabilities As At 30th June, 2023

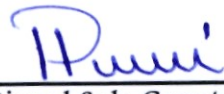
	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	47,772,903	10,857,899
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>47,772,903</b>	<b>10,857,899</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>47,772,903</b>	<b>10,857,899</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A		
Gratuity	14B	57,319	239,629
<b>Total Financial Liabilities</b>		<b>-</b>	<b>558,516</b>
<b>Net Financial Assets</b>		<b>47,715,584</b>	<b>10,059,754</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	10,059,754	37,386,930
Prior Year Adjustments	16	(1,727)	-
Surplus/Deficit for The Year		37,657,557	(27,327,176)
<b>Net Financial Position</b>		<b>47,715,584</b>	<b>10,059,754</b>


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 8<sup>th</sup> September 2023 and signed by:

  
 Fund Account Manager

Name: Caren Jeruto

  
 National Sub-County  
 Accountant  
 Name: Sarah Tuwei  
 ICPAK M/No:11804

  
 Chairman NG-CDF  
 Committee  
 Name: Peter Rotich


**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

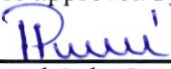
	Notes	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	90,500,001	170,777,758
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>90,500,001</b>	<b>170,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,393,406	3,610,078
Committee Expenses	5	1,918,000	2,284,850
Use Of Goods and Services	6	2,190,679	5,850,111
Transfers To Other Government Units	7	-	122,000,000
Other Grants and Transfers	8	46,340,359	57,511,400
Oversight Committee Expenses	10	-	-
Other Payments	11	-	900,000
<b>Total Payments</b>		<b>52,842,444</b>	<b>192,156,439</b>
<b>Total Receipts Less Total Payments</b>		<b>37,657,557</b>	<b>(21,378,681)</b>
Adjusted For:		-	-
Prior Year Adjustments	16	(1,727)	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	(740,826)	798,145
<b>Net Cash Flow from Operating Activities</b>		<b>36,915,004</b>	<b>(20,580,536)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(5,948,495)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(5,948,495)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>36,915,004</b>	<b>(26,529,031)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>12</b>	<b>10,857,899</b>	<b>37,386,930</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12</b>	<b>47,772,903</b>	<b>10,857,899</b>


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 8<sup>th</sup> September 2023 and signed by:

  
 Fund Account Manager

Name: Caren Jeruto

  
 National Sub-County  
 Accountant  
 Name: Sarah Tuwei  
 ICPAK M/No:11804

  
 Chairman NG-CDF  
 Committee  
 Name: Peter Rotich

*TURBO Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final 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	151,960,174	10,857,899	1,000,001	163,818,074	101,357,900	62,460,174	61.9%
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	0.0%
<b>Totals</b>	<b>151,960,174</b>	<b>10,857,899</b>	<b>1,000,001</b>	<b>163,818,074</b>	<b>101,357,900</b>	<b>62,460,174</b>	<b>61.9%</b>
Payments							
Compensation Of Employees	4,365,960	653,514		5,019,474	2,951,922	2,067,552	58.8%
Committee Expenses	2,448,000	96,819		2,544,819	1,918,000	626,819	75.4%
Use Of Goods and Services	4,776,017	11,781		4,787,798	2,190,679	2,597,119	45.8%
Transfers To Other Government Units	72,559,545	3,100,000	1,000,001	76,659,546	-	76,659,546	0.0%
Other Grants and Transfers	61,991,051	2,979,129		64,970,180	46,340,359	18,629,821	70.2%
Acquisition of Assets	-	239,629	-	239,629	182,310	57,319	76.1%
Oversight Committee Expenses	1,519,601	-		1,519,601	-	1,519,601	0.0%
Other Payments	3,300,000	3,777,027		7,077,027	-	7,077,027	0.0%
Funds Pending Approval**	1,000,000			1,000,000		1,000,000	0.0%
<b>Totals</b>	<b>151,960,174</b>	<b>10,857,899</b>	<b>1,000,001</b>	<b>163,818,074</b>	<b>53,583,270</b>	<b>110,234,804</b>	<b>32.7%</b>



**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

**Explanatory Notes.**

(a) No revenue realized


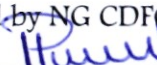

(b) Underutilization in :

- Compensation of *employees* - staff contract was not renewed
- Committee Expenses underutilization result of late disbursement from NG-CDF Board
- Use Of Goods and Services underutilization result of late disbursement from NG-CDF Board
- Transfers To Other Government Units underutilization result of late disbursement from NG-CDF Board
- Other Grants and Transfers underutilization result of late disbursement from NG-CDF Board
- Acquisition of Assets contractor has not claim retention funds
- Oversight Committee Expenses underutilization result of late disbursement from NG-CDF Board
- Other Payments Funds reallocation

(c) No reallocations

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	110,234,804
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	62,460,174
	47,774,630
Increase/ (decrease) Accounts payable	
(Decrease)/Increase Accounts Receivable	
Add/Less Prior Year Adjustments	(1,727)
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	47,772,903

The Constituency financial statements were approved by NG CDFC on 8<sup>th</sup> September 2023 and signed by:

 <hr/> Fund Account Manager Name: Caren Jeruto	 <hr/> National Sub-County Accountant Name: Sarah Tuwei ICPAK M/No:11804	 <hr/> Chairman NG-CDF Committee Name: Peter Rotich
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**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,365,960	653,514		5,019,474	2,951,922	2,067,552
1.2 Committee allowances	1,248,000	96,819		1,344,819	1,918,000	(573,181)
1.3 Use of goods and services	2,413,650	11,781		2,425,431	2,190,679	234,752
<b>Sub-total</b>	<b>8,027,610</b>	<b>762,114</b>	<b>-</b>	<b>8,789,724</b>	<b>7,060,601</b>	<b>1,729,123</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	450,000	-		450,000		450,000
2.2 Committee allowances	1,600,000	-		1,600,000		1,600,000
2.3 Use of goods and services	1,512,367	-		1,512,367		1,512,367
<b>Sub-total</b>	<b>3,562,367</b>	<b>-</b>	<b>-</b>	<b>3,562,367</b>		<b>3,562,367</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						
3.1.1 Murgusi secondary	-	-	-	-	445,000	(445,000)
3.1.2 Elgon estate primary school	-	-	-	-	450,000	(450,000)
3.1.3 Sugoi primary school						
3.1.4 Kapkong primary school	-	-	-	-	400,000	(400,000)

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.2 Secondary schools						
3.2.1Aic Ngenyilel	-	-	-	-	250,000	(250,000)
3.3 Tertiary institutions						
3.4 Security projects						
<b>Sub-total</b>						
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	16,286,000	50,600.00		16,336,600	23,605,000	(7,268,400)
4.2 Tertiary Institutions	27,460,000			27,460,000	20,705,000	6,755,000
4.4 Social Security	3,000,000			3,000,000		3,000,000
4.5 Special Needs	6,440,000			6,440,000	-	6,440,000
<b>Sub-total</b>	<b>53,186,000</b>	<b>50,600</b>	<b>-</b>	<b>53,236,600</b>	<b>44,310,000</b>	<b>8,926,600</b>
<b>5.0 Sports</b>						
5.1	1,168,861	-	-	1,168,861		1,168,861
<b>Sub-total</b>	<b>1,168,861</b>	<b>-</b>	<b>-</b>	<b>1,168,861</b>		<b>1,168,861</b>
<b>6.0 Environment</b>						
6.1 Enviroment		190,463.00		190,463	-	190,463
6.7Murgusi Sec school		30,000.00		30,000	30,000	-
6.8Turbo TTI		30,000.00		30,000	30,000	-
6.9Emkwen Sec School		25,359.00		25,359	25,359	-
6.10Tuigoi Primary school		500,000.00		500,000	-	500,000

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Sub-total</b>		775,822	-	775,822	85,359	690,463
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 Chepkogi primary school	-	1,100,000.00		1,100,000		1,100,000
7.2 Murgusi Primary School	150,000			150,000		150,000
7.3 Tiret Primary School	1,000,000			1,000,000		1,000,000
7.4 Tiret Primary School	1,150,000			1,150,000		1,150,000
7.5 Kapkoros Primary School	1,800,000		500,000.00	2,300,000		2,300,000
<b>Sub-total</b>	<b>4,100,000</b>	<b>1,100,000</b>	<b>500,000</b>	<b>5,700,000</b>	-	<b>5,700,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Labuiywet sec	-	2,000,000.00		2,000,000		2,000,000
8.2 Ngenyilel Secondary School	5,000,000			5,000,000		5,000,000
8.3 Salvator Mundi Murgusi Secondary School	5,500,000			5,500,000		5,500,000
8.4 St. Mary's Osorongai Secondary School	1,500,000			1,500,000		1,500,000
8.5 Tapsagoi Secondary School	4,400,000			4,400,000		4,400,000
8.6 Kaptebee Secondary School	3,000,000			3,000,000		3,000,000
8.7 Cheplaskei secondary school	6,000,000			6,000,000		6,000,000
8.8 Christ the King Sambut Secondary School	9,000,000			9,000,000		9,000,000
8.8 St. Anthony Boinet Secondary school	5,000,000			5,000,000		5,000,000
8.9 AIC Seiyot Secondary School	1,000,000			1,000,000		1,000,000
8.10 ACK St. Peter's High School-	7,000,000			7,000,000		7,000,000

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.11Cheramei						
8.12AIC Leseru Girls	4,759,545			4,759,545		4,759,545
8.13Kapkeben Secondary School	2,000,000			2,000,000		2,000,000
8.14Kaplelach Secondary School	6,000,000			6,000,000		6,000,000
8.15RCEA Kiplombe Secondary school	2,800,000			2,800,000		2,800,000
8.16Chebarus Secondary School	3,000,000			3,000,000		3,000,000
8.17Kapsaos Secondary School	2,500,000			2,500,000		2,500,000
8.18St mary's osorongai sec school			500,001	500,001		500,001
<b>Sub-total</b>	<b>68,459,545</b>	<b>2,000,000</b>	<b>500,001</b>	<b>70,959,546</b>	<b>-</b>	<b>70,959,546</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1						
<b>Sub-total</b>						
<b>10.0 Security Projects</b>						
10.1						
<b>Sub-total</b>						
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office		239,629.00		239,629	182,310	57,319
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.5 Purchase of land						
<b>Sub-total</b>		239,629.00		239,629	182,310	57,319
12.0 Oversight Committee Expenses						
12.1 Accommodation - Domestic Travel	100,000	-	-	100,000	-	100,000
12.2 Advertising, Awareness and Publicity Campaigns	50,000	-	-	50,000	-	50,000
12.3 Committee allowances	800,000	-	-	800,000	-	800,000
12.4 Daily Subsistence Allowance	90,000	-	-	90,000	-	90,000
12.5 Publishing and Printing Services	31,601	-	-	31,601	-	31,601
12.6 Refined Fuels and Lubricants for Transport	400,000	-	-	400,000	-	400,000
12.7 Telephone, Telex, Facsimile and Mobile Phone Service	48,000	-	-	48,000	-	48,000
<b>Sub-total</b>	<b>1,519,601</b>	-	-	<b>1,519,601.00</b>	-	<b>1,519,601.00</b>
13.0 Others						
13.1 ICT HUBS	-	3,777,027.00	-	3,777,027.00	-	3,777,027.00
13.2 Strategic Plan	3,300,000	-	-	3,300,000.00	-	3,300,000.00
<b>Sub-total</b>						
Funds pending approval**	1,000,000			1,000,000		1,000,000
<b>Total</b>	<b>151,960,174</b>	<b>10,857,899</b>	<b>1,000,001</b>	<b>163,578,445</b>	<b>53,583,270</b>	<b>110,177,485</b>

(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)

#### **XIV. 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- Turbo Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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



*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an 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 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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.

*TURBO Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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*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 30<sup>th</sup> 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 14 explaining the nature and amounts.

**15. Related Party Transactions**

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

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B105986		10,000,000
AIE NO. B905310		34,188,879
AIE NO. B105573		68,000,000
AIE NO. B128721		16,000,000
AIE NO. B163883		26,000,000
AIE NO. B154227		16,588,879
A.I.E NO B185801	7,000,000	
A.I.E NO B206204	21,000,000	
A.I.E NO B205621	5,000,000	
A.I.E NO B205916	12,000,000	
A.I.E NO B205655	12,000,000	
A.I.E NO B214445	500,001	
A.I.E NO B185801	33,000,000	
<b>TOTAL</b>	<b>90,500,001</b>	<b>170,777,758</b>

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>		

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,873,784	2,905,266
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance		
Gratuity to contractual employees	499,462	558,516
Employer Contributions Compulsory national social security schemes	20,160	146,296
<b>Total</b>	<b>2,393,406</b>	<b>3,610,078</b>

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	1,111,000	2,172,550
Other committee expenses	807,000	112,300
<b>Total</b>	<b>1,918,000</b>	<b>2,284,850</b>

**TURBO Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**

6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	43,199	129,772
Communication, supplies and services	45,000	330,499
Domestic travel and subsistence	598,260	617,800
Printing, advertising and information supplies & services	4,565	-
Rentals of produced assets	-	-
Training expenses	564,600	1,000,000
Hospitality supplies and services	450,260	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	46,109	672,240
Fuel , oil & lubricants	207,500	1,050,000
Other operating expenses	43,186	880,000
Bank Charges	180,000	
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	669,800
Routine maintenance- other assets	8,000	500,000
<b>Total</b>	<b>2,190,679</b>	<b>5,850,111</b>



**TURBO Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes To The Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers to Primary Schools	-	59,400,000
Transfers to Secondary Schools	-	62,600,000
Transfers to Tertiary Institutions	-	
<b>TOTAL</b>	-	<b>122,000,000</b>

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary - Secondary ( see attached list)	23,605,000	13,979,400
Bursary -Tertiary ( see attached list)	20,705,000	24,000,000
Bursary- Special Schools	-	2,000,000
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	1,770,000
Security Projects ( see attached list)	-	7,500,000
Sports Projects ( see attached list)	-	2,587,600
Environment Projects ( see attached list)	85,359	5,519,400
Emergency Projects ( see attached list)	1,945,000	155,000
Roads Projects	-	-
<b>TOTAL</b>	<b>46,340,359</b>	<b>57,511,400</b>

**TURBO Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	4,539,295
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		1,409,200
Purchase of office furniture and 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 Equip.	-	-
Acquisition of Land	-	
Acquisition of Intangible Assets		
<b>TOTAL</b>	-	5,948,495

**10. Oversight Committee Expenses**

	2022/2023	2021/2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
<b>TOTAL</b>	-	-

**11. Other Payments**

	2022/2023	2021/2022
	Kshs	Kshs
Strategic Plan		-
ICT Hubs	-	900,000.
<b>TOTAL</b>	-	900,000

**TURBO Constituency**  
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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>African Banking Corporation LTD A/C no.005215001005785</i>	47,772,903	10,857,899
	-	-
	-	-
<b>TOTAL</b>	<b>47,772,903</b>	<b>10,857,899</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

**TURBO Constituency**  
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*Notes to the Financial Statement Continued*

14. Retention and Gratuity

14 A. Retention	2022/2023	2021/2022
	Kshs	Kshs
Retention as at 1 <sup>st</sup> July (A)	239,629	610,385
Retention held during the year (B)	-	239,629
Retention paid during the Year (C)	182,310	610,385
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	57,319	239,629

14 B. Gratuity	2022/2023	2021/2022
	Kshs	Kshs
Gratuity as at 1 <sup>st</sup> July (A)	558,516	-
Gratuity held during the year (B)	-	558,516
Gratuity paid during the Year (C)	558,516	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	558,516

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	10,857,899	37,386,930
Cash in hand	-	-
Imprest	-	-
Total	10,857,899	37,386,930
Less		
Payables: - Retention	239,629	610,385
Payables – Gratuity	558,516	-
Fund Balance Brought Forward	10,059,754	36,776,545

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**TURBO Constituency**  
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**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	10,059,754.00	(538)	10,059,216
Cash in hand			-
Accounts Payables	239,629.00	(1,189)	238,440
Receivables			-
Others ( <i>specify</i> )			-
<b>Total</b>	<b>10,299,383</b>	<b>(1,727)</b>	<b>10,297,656</b>

\*\* The adjustments was a correction of an error of over casting the cashbook

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2022/2023	2021/2022
	Kshs	Kshs
Outstanding Imprest as at 1 <sup>st</sup> 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	-	-

**18. Changes In Accounts Payable – Deposits and Retentions**

	2022/2023	2021/2022
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	798,145	-
Deposit and Retentions held during the year (B)	-	798,145
Deposit and Retentions paid during the Year (C)	740,826	
closing account payables D= A+B-C	57,319	798,145
Net changes in accounts payables D-A	740,826	798,145

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**Notes To the Financial Statements (Continued)**

**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	2022/2023	2021/2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

**19.2: Pending Staff Payables (See Annex 2)**

	2022/2023	2021/2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

**19.3: Unutilized Fund (See Annex 3)**

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,067,552	94,999
Committee expense	626,819	104,027
Use of goods and services	2,597,119	
Amounts due to other Government entities (see attached list)	76,659,546	(7,790,448)
Amounts due to other grants and other transfers (see attached list)	19,629,821	13,869,666
Acquisition of assets		4,483
Oversight Committee Expenses	1,519,601	3,777,027
Other Payments ( <i>specify</i> )	7,077,027	
Funds pending approval		500,000
<b>Total</b>	<b>110,177,485</b>	<b>10,559,754</b>

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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18.4: PMC account balances (See Annex 5)

	2022/2023	2021/2022
	Kshs	Kshs
PMC account balances (see attached list)	6,710,615	16,221,640
Total	6,710,615	16,221,640

**TURBO Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	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					
Grand Total					



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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Compensation of employees	payment of staff salaries	2,067,552	95,000	
committee Allowances	payments of committee allowances	1,261,571		
Use of goods & services	For office administration payments	450,000	104,027	
<b>Sub-Total</b>		<b>5,291,490</b>	<b>199,027</b>	
Amounts due to other grants and other transfers				
Chepkogi primary school	purchase of land	1,100,000	1,100,000	
Murgusi Primary School	completion of classroom	150,000		
Tiret Primary School	Completion of an administration block of 4 offices: fixing of windows and doors, plastering, flooring, painting, wiring and ceiling.	1,000,000		
Tiret Primary School	Renovation to completion of 5 classrooms: floor tiles, veranda painting.	1,150,000		
Kapkoros Primary School	Completion of a special needs classroom :rails, fixing of doors and windows, painting, glazing , fixing of terrazzo , painting and electrical works	2,300,000		
Kapkoros Primary School	equipping special unit	500,001		
Labuiywet sec	purchase of land	2,000,000	2,000,000	
Ngenyilel Secondary School	Completion of 800 students' capacity multi-purpose hall:	5,000,000		
Salvator Mundi Murgusi Secondary School	Completion of 4 classrooms on the 1st floor:	5,500,000		
St. Mary's Osorongai Secondary School	ompletion of 4 classrooms on the 1st floor:	1,500,000		
Tapsagoi Secondary School	Completion of 800 students' capacity multi-purpose hall:	4,400,000		
Kaptebee Secondary School	Completion of 800 students' capacity multi-purpose hall:	3,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Cheplaskei secondary school	Purchase of Land	6,000,000		
Christ the King Sambut Secondary School	Completion of dormitory	9,000,000		
St .Anthony Boinet Secondary school	completion of science Lab	5,000,000		
AIC Seiyot Secondary School	Completion of administration block of 4 offices	1,000,000		
ACK St. Peter's High School-Cheramei	Completion of 4 classrooms on the 1st floor	7,000,000		
AIC Leseru Girls	Completion of 800 students' capacity multi-purpose hall:	4,759,545		
Kapkeben Secondary School	Completion of dormitory	2,000,000		
Kaplelach Secondary School	Completion of 800 students' capacity multi-purpose hall:	6,000,000		
RCEA Kiplombe Secondary school	Completion of 40 students' capacity laboratory	2,800,000		
Chebarus Secondary School	Completion of 40 students' capacity laboratory	3,000,000		
Kapsaos Secondary School	Completion of 3 classrooms on the 1st floor	2,500,000	500,000	
St Mary's Osorongai sec school	Completion of 4 classrooms on the 1st floor	500,001		
<b>Sub-Total</b>		<b>77,159,547</b>	<b>3,600,000</b>	
<b>Amounts due to other grants and other transfers</b>				
Environment		190,463	275,822	
Emergency		7,843,897	2,152,707	
Sports		1,168,861	88	
Bursary		2,486,600	20,600	
Social security(NHIF)		6,440,000	30,000	
<b>Sub-Total</b>		<b>18,129,821</b>	<b>2,479,218</b>	
Acquisition of assets				

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
			4,483	
<b>Oversight Committee Expenses (itemize )</b>				
Accommodation - Domestic Travel	Payment of Accommodation - Domestic Travel	100,000		
Advertising, Awareness and Publicity Campaigns	Payment of Advertising, Awareness and Publicity Campaigns	50,000		
Committee allowances	Payment of committee allowances	800,000		
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	90,000		
Publishing and Printing Services	Payment of Publishing and Printing Services	31,601		
Refined Fuels and Lubricants for Transport	Purchase of Refined Fuels and Lubricants for Transport	400,000		
Telephone, Telex, Facsimile and Mobile Phone Service	Payment of Telephone Expenses	48,000		
<b>Sub-Total</b>		<b>1,519,601</b>		
<b>Others (specify)</b>				
ICT HUBS		3,777,027	3,777,027	
Strategic plan		3,300,000		
<b>Sub-Total</b>		<b>7,077,027</b>	<b>3,777,027</b>	
Funds pending approval		1,000,000	500,000	
<b>Grand Total</b>		<b>110,177,486</b>	<b>10,559,754</b>	

**TURBO Constituency**  
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	-	2,776,370	-	2,776,370
Transport equipment	5,500,000	-	-	5,500,000
Office equipment, furniture and fittings	803,374	965,000	-	1,768,374
ICT Equipment, Software and Other ICT Assets	-	78,896	-	78,896
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>6,303,374</b>	<b>3,820,266</b>	<b>-</b>	<b>10,123,640</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
PAUL BOIT BOYS SECONDARY SCHOOL	COPERATIVE BANK	1141598543900	5,139	5,139
CHEPKOIYO NORTH PRIMARY	COPERATIVE BANK	1141598197600	10,856	322,276
ST JOSEPH EMGOIN PRIMARY	COPERATIVE BANK	1141685115900	2,783	2,783
TELDET PRIMARY SCHOOL	COPERATIVE BANK	1141598220400	3,561	3,561
TENDWA OSORONGAI PRIMARY SCHOOL	COPERATIVE BANK	1141598643400	7,243	7,243
ACK ST JOHN SIGOWET SECONDARY	COPERATIVE BANK	1141598642600	43,851	243,851
ACK ST PETERS CHERAMEI HIGH SCHOOL	COPERATIVE BANK	1141244229400	1,261	1,261
AIC BESIEBOR PRIMARY SCHOOL	COPERATIVE BANK	1141685242000	3,433	3,433
AIC CHEPKONGI PRIMARY	COPERATIVE BANK	1141598644700	504	504
AIC KAPLEKETET PRIMARY	COPERATIVE BANK	1141598649200	2,912	2,912
AIC KIPYONGET PRIMARY	COPERATIVE BANK	1141880567000	805	805
AIC LESERU PRIMARY SCHOOL	COPERATIVE BANK	1141685143900	4,990	4,990
AIC SEIYOT PRIMARY	COPERATIVE BANK	1141598989700	1,508	373,124
AIC SEIYOT SECONDARY	COPERATIVE BANK	1141685231900	1,748	1,748
AIC TAPSAGOI SECONDARY	COPERATIVE BANK	1141685243700	300,517	300,518
AIC TARUS PRIMARY SCHOOL	COPERATIVE BANK	1141598976700	1,398	1,398
AINABMOI PRIMARY	COPERATIVE BANK	1141685876000	818	818
AINAPNGETIK PRIMARY SCHOOL	COPERATIVE BANK	1141598601500	1,000	1,000
ATNAS KANDIE PRIMARY	COPERATIVE BANK	1141598571300	634,756	634,756

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
BOINET PRIMARY	COPERATIVE BANK	1141685241500	4,576	523
BUKWO PRIMARY SCHOOL	COPERATIVE BANK	1141598649200	78,553	78,553
CHEBAIYWA PRIMARY	COPERATIVE BANK	1141598597600	4,318	4,318
CHEBARUS PRIMARY	COPERATIVE BANK	1141598649200	4,218	4,218
CHEBARUS SECONDARY SCHOOL	COPERATIVE BANK	1141685106900	6,545	6,545
CHEBAYWA PRIMARY SCHOOL	COPERATIVE BANK	1141598597600	4,318	4,318
CHEMALAL PRIMARY	COPERATIVE BANK	1141598217400	127,228	127,228
CHEPKATET HILLS PRIMARY	COPERATIVE BANK	1141598995600	4,693	4,693
CHEPKEMEL PRIMARY	COPERATIVE BANK	1141685241300	1,000,754	1,000,754
CHEPSAITA CHIEFS OFFICE	COPERATIVE BANK	1141880840300	2,490	2,490
CHEPSAITA PRIMARY SCHOOL	COPERATIVE BANK	01141598972500	11,923	269,536
CHEPSAITA SECONDARY SCHOOL	COPERATIVE BANK	1141598566300	8,542	8,542
CHEPTABACH NORTH PRIMARY	COPERATIVE BANK	01141598377000	638	638
CHERAMEI PRIMARY	COPERATIVE BANK	1141686005700	1,302	1,302
CHRIST THE KING SAMBUT HIGH SCHOOL	COPERATIVE BANK	1141685111900	12,230	12,230
ELDORET KANDIE SECONDARY	COPERATIVE BANK	1141598571400	1,168	1,168
ELDORET TOWNSHIP PRIMARY	COPERATIVE BANK	1141685875500	2,813	2,813
ELGON ESTATE PRIMARY	COPERATIVE BANK	1141443174200	2,193	2,193
EMKONIN PRIMARY SCHOOL-KAPSAOS	COPERATIVE BANK	1141598614400	8,098	6,498
EMKWEN PRIMARY	COPERATIVE BANK	01141598292200	373	373

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
HOLY ROSARY PRIMARY	COPERATIVE BANK	1141880923000	1,975	1,975
KAABOI PRIMARY	COPERATIVE BANK	01141598585800	496	496
KAMAGUT CHIEFS OFFICE	COPERATIVE BANK	1141880448500	2,572	2,572
KAMAGUT PRIMARY	COPERATIVE BANK	114598544100	65,642	65,642
KAMAGUT SECONDARY SCHOOL	COPERATIVE BANK	1141598756400	9,628	9,628
KAMORET PRIMARY SCHOOL	COPERATIVE BANK	1141598215000	2,163	2,163
KAMORET SECONDARY	COPERATIVE BANK	114598544100	10,375	10,375
KAPCHUMBA PRIMARY	COPERATIVE BANK	1141685277800	2,082	2,082
KAPCHUMBA SECONDARY	COPERATIVE BANK	1141598514500	1,148	1,148
KAPKEBEN PRIMARY	COPERATIVE BANK	1141598541300	114,179	114,179
KAPKEBEN SECONDARY SCHOOL	COPERATIVE BANK	1141685141900	8,183	2,000,089
KAPKONG PRIMMARY	COPERATIVE BANK	114598533800	2,426	2,426
KAPKOROS PRIMARY	COPERATIVE BANK	1141598605600	1,491	1,491
KAPKOROSS AP CAMP	COPERATIVE BANK	01141598865500	463	5,163
KAPKURES HILL PRIMARY SCHOOL	COPERATIVE BANK	1141598289900	3,837	3,838
KAPLELACH NORTH PRIMARY	COPERATIVE BANK	1141685286700	2,703	2,703
KAPLELACH SECONDARY	COPERATIVE BANK	1141880554900	238,045	238,045
KAPSAOS PRIMARY SCHOOL	COPERATIVE BANK	01141598605800	5,065	5,065
KAPSAOS SECONDARY	COPERATIVE BANK	1141598607500	6,428	6,428
KAPTEBEE SECONDARY	COPERATIVE BANK	1141686154900	167,848	167,848



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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KAPTENDON PRIMARY SCHOOL	COPERATIVE BANK	1141598572400	608	301,411
KAPTICH PRIMARY	COPERATIVE BANK	1141686378000	7,793	7,793
KAPYEMIT CHIEFS CAMP	COPERATIVE BANK	01141685431800	3,013	3,013
KAPYEMIT PRIMARY SCHOOL	COPERATIVE BANK	1141598621200	413	1,523
KIMOLWET CHEBARUS PIMARY	COPERATIVE BANK	1141686378000	4,770	4,770
KIPLOMBE PRIMARY SCHOOL	COPERATIVE BANK	1141598571200	9,976	9,976
KIPYONGET HILLS PRIMARY	COPERATIVE BANK	1141598291600	7,014	7,014
KOLONGEI PRIMARY SCHOOL	COPERATIVE BANK	1141598013900	453	615,374
KOMBAEREN PRIMARY SCHOOL	COPERATIVE BANK	1141598996800	2,563	2,563
KOSACHEI PRIMARY SCHOOL	COPERATIVE BANK	1141598337800	9,514	404,258
KOSACHEI SECONDARY	COPERATIVE BANK	1141685905000	695,609	695,609
KURESJET PRIMARY SCHOOL	COPERATIVE BANK	1141685295200	1,433	1,433
LESERU BOYS SEC SCH	COPERATIVE BANK	1141598583200	4,870	4,870
LESERU CHIEFS OFFICE	COPERATIVE BANK	1141685451500	519	520
LESERU GIRLS SECONDARY	COPERATIVE BANK	1141880530800	373,694	373,694
LOWER KIPKARREN PRIMARY SCHOOL	COPERATIVE BANK	1141598217700	3,329	3,329
LOWER SOSSIANI PRIMARY	COPERATIVE BANK	01141598987400	3,063	3,063
MANZINI PRIMARY	COPERATIVE BANK	1141598187000	489	1,001,458
MLIMANI TUIYOBELI PRIMARY	COPERATIVE BANK	1141686100400	8,060	8,060
MOI BARRACKS PRIMARY	COPERATIVE BANK	01141685896900	2,963	2,963

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
MOI BARRACKS SECONDARY SCHOOL	COPERATIVE BANK	1141685112000	1,148	1,148
MOKOIYWO PRIMARY	COPERATIVE BANK	1141598706900	2,269	2,269
MORO PRIMARY SCHOOL	COPERATIVE BANK	1141598987100	1,163	1,163
MURGOR HILLS PRIMARY	COPERATIVE BANK	114685903900	345	200,487
MURGUSI PRIMARY	COPERATIVE BANK	1141598632800	34	34
MURGUSI SECONDARY	COPERATIVE BANK	1141598197700	412	412
NGENYILEL CHIEFS OFFICE	COPERATIVE BANK	1141685408900	2,380	2,380
NGENYILEL PRIMARY SCHOOL	COPERATIVE BANK	1141598973500	873	873
NGENYILEL SECONDARY SCHOOL	COPERATIVE BANK	1141598509600	104	1,173,046
RCEA KIPLOMBE SECONDARY SCHOOL	COPERATIVE BANK	114598585400	26,692	1,502,840
SALVATOR MUNDI MURGUSI SEC SCHOOL	COPERATIVE BANK	114244229700	4,771	261,439
SAMBUT PRIMARY SCHOOL	COPERATIVE BANK	1141685106300	5,258	5,258
SIGOWET CHIEFS OFFICE	COPERATIVE BANK	1141880547700	3,805	3,805
SIGOWET PRIMARY SCHOOL	COPERATIVE BANK	114244229700	6,503	6,503
SOIN PRIMARY	COPERATIVE BANK	1141685945900	158	158
ST ANTHONY BOINET SECONDARY	COPERATIVE BANK	1141685241500	600,573	600,573
ST COLUMBANS PRIMARY	COPERATIVE BANK	01141685240900	2,288	2,288
ST JOHN SOKYOT PRIMARY	COPERATIVE BANK	1141598489300	7,843	7,843
ST JOHN SOKYOT SECONDARY	COPERATIVE BANK	1141685922100	1,002,491	1,002,491
ST MARYS MOGOON PRIMARY	COPERATIVE BANK	1141685931300	753	753

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
ST MARYS OSORONGAI SECONDARY	COPERATIVE BANK	1141598621600	1,613	1,613
ST PAULS KENDUIYWO PRIMARY CHOOOL	COPERATIVE BANK	1141598975700	917	917
ST PETERS KAPKECHUI PRIMARY	COPERATIVE BANK	1141598644500	11,631	11,631
ST PETERS SOIN SECONDARY	COPERATIVE BANK	1141598767400	4,831	4,831
SUGOI CHIEFS OFFICE	COPERATIVE BANK	1141685244200	842	842
SUGOI GIRLS SECONDARY	COPERATIVE BANK	01141685345200	220,617	220,617
SUGOI PRIMARY SCHOOL	COPERATIVE BANK	1141685279100	183,700	2,412
SUGOI GAA PRIMARY	COPERATIVE BANK	1141598644700	17,133	17,133
SYMBIOS KAIBEYO PRIMARY	COPERATIVE BANK	1141598977100	1,625	750,220
TAPSAGOI PRIMARY SCHOOL	COPERATIVE BANK	1141598213100	400,821	400,821
TEBESON PRIMARY SCHOOL	COPERATIVE BANK	1141686110500	29,038	25,792
TEBESWET PRIMARY	COPERATIVE BANK	1141598849200	1,668	1,668
TIRET PRIMARY SCHOOL	COPERATIVE BANK	114168523990	4,493	33,493
TUIGOI PRIMARY SCHOOL	COPERATIVE BANK	1141685113800	6,502	298,837
TUIYOBEI GAA PRIMARY SCHOOL	COPERATIVE BANK	1141598179300	3,393	85,210
TUIYOBEI PRIMARY	COPERATIVE BANK	1141598213300	11,097	4,858
TURBO GIRLS SECONDARY	COPERATIVE BANK	1141598456200	5,672	5,672
UASIN GISHU SECONDARY	COPERATIVE BANK	1141598566600	12,979	12,979
UMOJA SECONDARY	COPERATIVE BANK	1141598621300	15,883	15,883
UNION PRIMARY	COPERATIVE BANK	1141687005300	2,375	2,375

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
UPENDO PRIMARY SCHOOL	COPERATIVE BANK	1141598978100	1,013	1,013
<b>Total</b>			<b>6,710,615</b>	<b>16,221,640</b>

**TURBO Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Wrong Comparative amount	Error corrected	Resolved	resolved
1.2	Variance on transfer from board	Error corrected	Resolved	resolved
1.3	Variance in cash and cash equivalent	Error corrected	Resolved	resolved
1.4	Variance in emergency Amount	Error corrected	Resolved	resolved
2	Unsupported payments of retention money	Support documents submitted	resolved	Resolved
3	Unconfirmed project management committee bank balances	PMC Bank statements provided	Resolved	resolved
4	Lack of land ownership	The PMC are still processing land titles for the purchased land.	Not resolved	6months



.....  
Name  
Fund Account Manager.

