

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT	
NATIONAL ASSEMBLY	
DATE: 09 AUG 2023	DAY: WED
TABLED BY: Hon Owen Bayart	Deputy Leader, majority
CLERK-AT-THE-TABLE: Miriam modo	

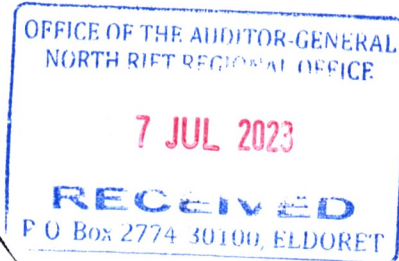
THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2022



TURBO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The TURBO Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)

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- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

(d) 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.

(e) Turbo Constituency NGCDF Headquarters

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

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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(f) Turbo Constituency NGCDF Contacts

Telephone: (254) 0720823234
E-mail: cdfturbo.go.ke
Website: www.ngcdfturboconstituency.go.ke

(g) Turbo Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

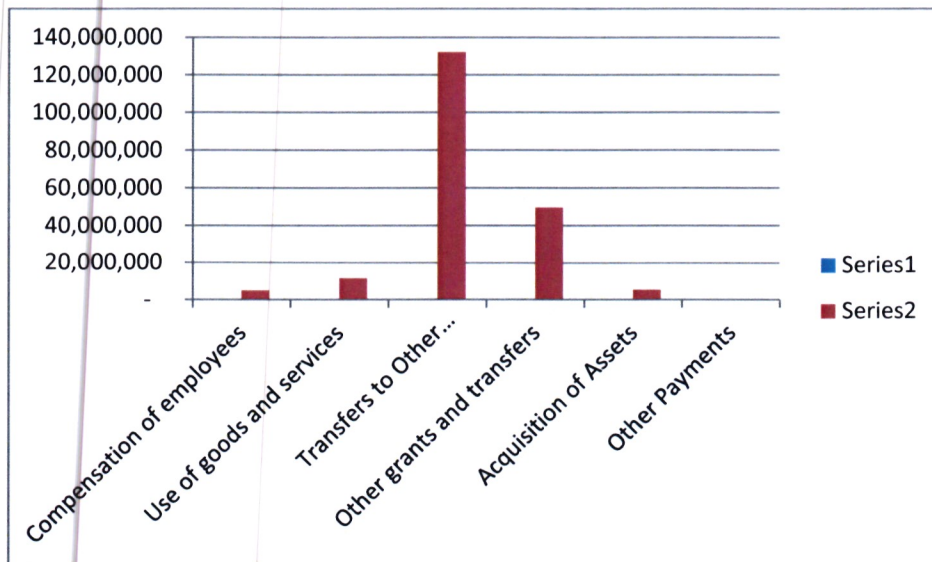
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC Chairman’s Report



On behalf of NG-CDFC Turbo, I present to you the financial statements for the period ended 30th June 2022. The entity received the entire allocations of Kshs 137,088,879. During the financial year under review, the constituency received all the funds which led to higher absorption as compared to other years

This can be attributed to the Board effort on timely disbursements of funds. The total expenditure was 198,104,934equivalents to 94.9% spending, which is relatively higher compared to other years.



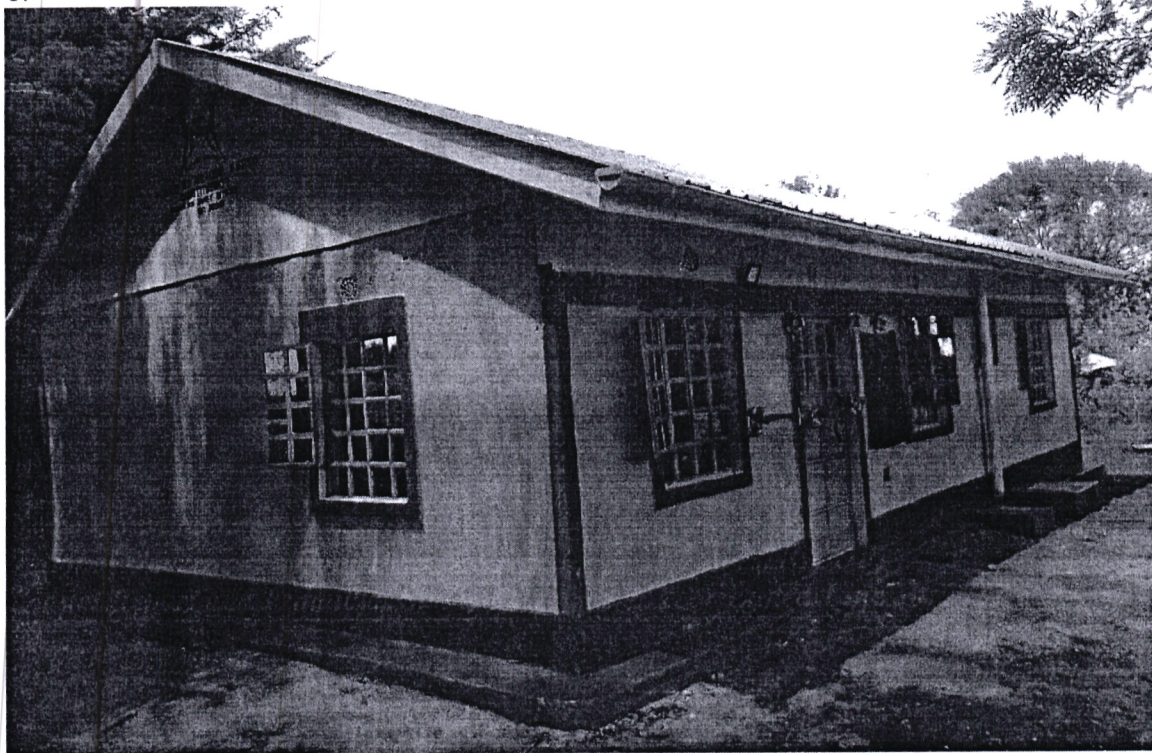
Summary statement of expenditure FY 2021-2022

Key Achievements for the period

The completion rate of ongoing projects was high due to the allocations and funding levels thus constituents getting value for money. This is expected to translate to improved school’s performance and constituency ranking.

Sample of completed Projects

1.

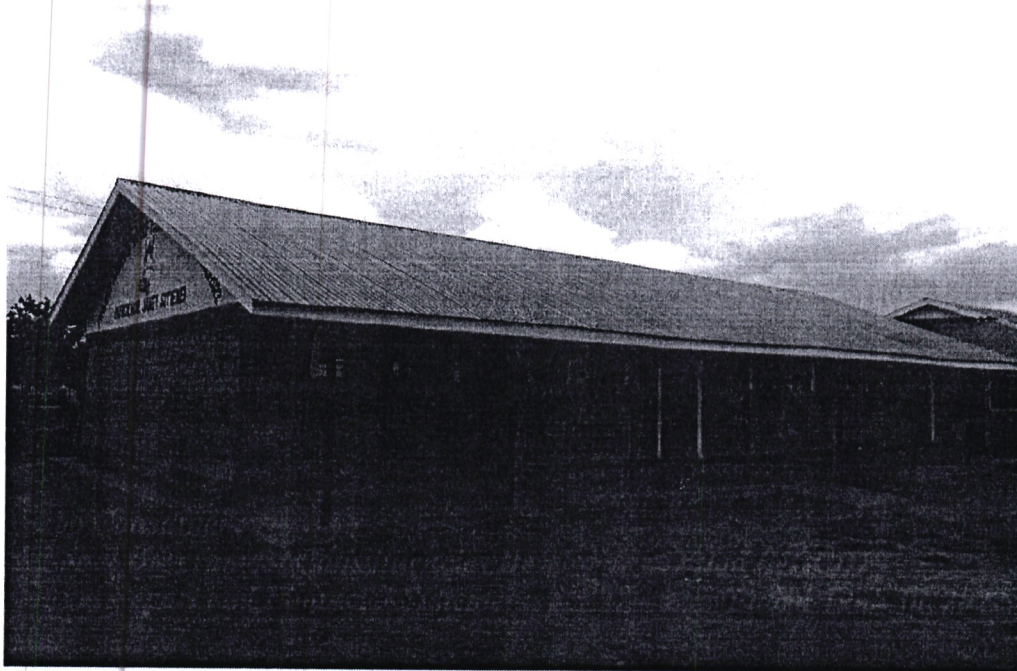


Construction of a 2 bedroom teacher's house at St Antony Boinet secondary school

2.



NG-CDF Office: Construction of the offices, furnishing and Fencing.



St John Sigowet secondary school: Construction of Two classrooms to completion.

Implementation challenges and recommended way forward

SUCSESSES

1. We carried out bursary disbursement successfully early in the year, Jan, March and May in line with the school calendar.
2. During the five years and particularly the financial year under review, we managed to fund all schools and chiefs offices in terms of new structures and renovation.
3. All schools, both secondary (40) and primary schools (128) received 5000 litre tanks through the environment vote.
4. We implemented presidential directives as follows
 - i. Social protection through issuance of NHIF cards for one year to the elderly and vulnerable citizens.
 - ii. Trained boda boda riders through NYS. We took 1000 riders through program.
- 5 Conducted public participation for both bursary and projects and decision executed to the satisfaction of the majority

Challenges

1. The last part of the FY being a campaign period, implementation and supervision of some projects was delayed.
2. Challenges of capacity and competence of the contractors.
4. The Human Resource capacity of The Public Works department.
The department covers Uasin Gishu, Nandi, Baringo, Elgeyo Marakwet counties, Their availability to supervise projects faced problems.

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Way forward

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



**PETRO KIPKOECH ROTICH
CHAIRMAN NGCDF COMMITTEE**

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III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> • To Improve access to education • Improve infrastructure in learning institutions • Improve academic performance in KCPE and KCSE 	<ul style="list-style-type: none"> • Improved education standards • Increased transition from primary to secondary school • Improved transition from secondary schools to TVET and university 	<ul style="list-style-type: none"> -Number of usable physical infrastructure build in primary, secondary, and tertiary institutions -Number of bursary beneficiaries at all levels 	<p>In FY 2021/22 56 number of classrooms in primary schools and 14 in secondary schools were constructed</p> <p>Two number dormitories were constructed during the financial year.</p> <p>Two number laboratories were constructed during the year.</p>

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Security	<ul style="list-style-type: none"> • Enhance and sustain security in the constituency 	<ul style="list-style-type: none"> • Conducive working environment for security personnel • Increased security coverage • Secure business environment 	<ul style="list-style-type: none"> • Number of rehabilitated and constructed DCC and chief offices 	<p>In FY 2021/22</p> <ul style="list-style-type: none"> • We constructed four Chief's offices and renovated four chief's offices
Environment	<ul style="list-style-type: none"> • Promote sustainable environment management practices 	<ul style="list-style-type: none"> • Increased forest cover in the constituency • A more informed citizenry on environmental conservation 	<ul style="list-style-type: none"> • Number of Latrines constructed • Number of water tanks purchased for harvesting rain water 	<p>During F/Y 2021/22</p> <ul style="list-style-type: none"> • Constructed four latrines in four schools • Incorporated water harvesting in all projects.
Sports	<ul style="list-style-type: none"> • Nurture and promote youth sporting talent • Promote sustainable youth empowerment programmes 	<ul style="list-style-type: none"> • Positively engaged youth • Reduce crime rate 	<ul style="list-style-type: none"> • Number of tournaments sponsored 	<p>During F/Y 2021/22</p> <ul style="list-style-type: none"> • One Constituency sports tournament with a total of 14 football and 14 volleyball teams participating.

IV. Environmental and Sustainability Reporting

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

- 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.

Environmental performance

NG CDF Turbo is alive to the fact that day-to-day operations can impact both directly and indirectly on the environment. The organization aim to protect and improve the environment through good management and by adopting best practice in the implementation of its programmes

To achieve this, we endeavor to;

- Comply fully with all relevant legal requirements, codes of practice and regulations.
- Prevent pollution to land, air and water.
- Reduce water and energy use.
- Identify and manage environmental risks and hazards.
- Involve customers, partners, clients, suppliers and subcontractors in the implementation of our objectives.
- Provide suitable training to enable employees to deal with their specific areas of environmental control.
- All employees are responsible for working towards the objectives contained within this policy.

2. 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

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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.

3. 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 relationsby honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

4. 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.

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.

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



.....
Caren Jeruto
Fund Account Manager

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2022, 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

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

Approval of the financial statements

The NGCDF-TURBO Constituency financial statements were approved and signed by the Accounting Officer on 7 June 2023.



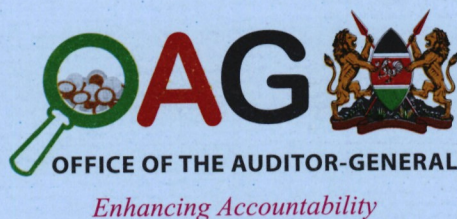
.....
Name: PETRO KIPKOECH ROTICH
Chairman – NGCDF Committee



.....
Name: CAREN JERUTO
Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURBO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Turbo Constituency set out on pages 1 to 44, which

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

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

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

The following inaccuracies in the financial statements and schedules were noted;

1.1 Wrong Comparative Amounts

The financial statements reflect wrong comparative amounts resulting to an unexplained variances as detailed below:

Item	Comparative Amounts (Kshs.)	Prior Year Audited Amounts (Kshs.)	Variance (Kshs.)
Statement of Cash Flows			
Increase or Decrease in Accounts Payable	1,610,385	0	1,610,385
Net Increase in Cash and Cash Equivalent	19,122,444	13,691,793	5,430,651
Cash and Cash Equivalent at beginning of the Year	37,997,315	23,239,703	14,757,612
Cash and Cash Equivalent at the end of the Year	37,997,315	36,931,496	1,065,819
Note 17.3 - Unutilized Funds			
Compensation of Employees	784,597	1,184,598	(400,001)
Use of Goods	907,707	3,706	904,001
Amount due to Other Government Entities	38,050,000	41,000,000	(2,950,000)
Amount due to Other Grants and Other Transfers	21,203,500	18,841,740	2,361,760
Acquisition of Assets	4,952,978	4,868,738	84,240

1.2 Variance on Transfers from Board

The statement of receipts and payments reflects transfers from Board amount of Kshs.170,777,758 while casting of Note 1 to the financial statements reflects Kshs.185,777,758 resulting to an unexplained or unreconciled variance of Kshs.15,000,000.

1.3 Variance in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.10,857,899 while the cash book reflects Kshs.10,726,172 resulting to an unexplained variance of Kshs.131,727.

1.4 Variance in Emergency Amount

Annex 3 to the financial statements reflects emergency outstanding balance of Kshs.2,152,707. However, out of emergency funds allocation amount of Kshs.7,192,207 only Kshs.155,000 was utilized resulting to balance of Kshs.7,037,207. The latter balance differs with Annex 3 balance of Kshs.2,152,707 resulting to unexplained or reconciled variance of Kshs.4,884,500.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Payment of Retention Money

The statement of assets and liabilities reflects retention balance of Kshs.239,629 as disclosed in Note 12A to the financial statements. The amount includes retention paid during the year amount of Kshs.610,385. However, the payment was not supported by payment vouchers, schedules and bank statements.

In the circumstances, the accuracy and completeness of retention balance of Kshs.239,629 could not be confirmed.

3. Unconfirmed Project Management Committee Bank Balances

Annex 5 to the financial statements reflects one hundred and forty-six (146) Project Management Committee (PMC) bank account balances of Kshs.16,216,236. However, the respective cash books, bank reconciliation statements, certificate of bank balance and bank statements were not provided for audit.

In the circumstances, the existence, accuracy and completeness of the Project Management Committee bank balances of Kshs.16,216,236 could not be confirmed.

4. Lack of Land Ownership Documents

The statement of receipts and payments reflects transfers to other Government units of Kshs.122,000,000 as disclosed in Note 6 to the financial statements. The amount includes Kshs.1,300,000 incurred on purchase of two (2) parcels which were not supported by land ownership documents including title deeds.

In the circumstances, the ownership of land purchased at Kshs.1,300,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues and is contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national Government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Disbursement of Funds

The statement of receipts and payments reflects transfers from Board amount of Kshs.170,777,758. The amount includes Kshs.49,188,879 or 29% of total receipts budgeted for in 2020/2021 financial year. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the

Constituency Fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

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

2. Irregularities in Issuance of Bursaries

The statement of receipts and payments reflects other grants and transfers amount of Kshs.57,511,400 which includes bursaries to secondary schools, tertiary institutions and special schools amounting to Kshs.39,979,400 as disclosed under Note 7 to the financial statements. However, there was no evidence to show that vetting, identification and categorizing of needy students was done by the Bursary Subcommittee That includes area Education Officer or a representative from the Ministry of Education as directed by the Board vide CDF Board circular reference VOL1/111 dated 13 September, 2010. In addition, acknowledgement letters and receipts from the various institutions that received funds to support the bursary payments were not provided for audit review.

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

3. Failure to Prepare Plans and Reports

The statement of receipts and payments reflects transfers to other Government units of Kshs.122,000,000 as disclosed in Note 6 to the financial statements. The amount relates to transfers to primary schools and secondary schools for the construction and purchase of properties. However, approved work plans, procurement plans and implementation reports were not provided for audit. This was contrary to Regulation 25(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that the Officer of the Board seconded to the Constituency, shall prepare a detailed budget, procurement plan and work plan for the year, for the National Government Constituency Development Fund Committee Office, and shall, within the first quarter of a new financial year, present them to the Committee for approval.

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

4. Incomplete Projects

Physical verification in the month of June, 2023 and review of the Project Implementation Schedule and Code List revealed six (6) projects amounting to Kshs.9,500,000 which were incomplete and the contractors were not on site.

In the circumstances, value for money of Kshs.9,500,000 incurred on incomplete projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 August, 2023


Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022


	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,777,758	172,267,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		170,777,758	172,267,724
PAYMENTS			
Compensation of employees	4	3,610,078	2,818,554
Use of goods and services	5	8,134,961	5,878,445
Transfers to Other Government Units	6	122,000,000	88,150,000
Other grants and transfers	7	57,511,400	54,088,400
Acquisition of Assets	8	5,948,495	3,820,266
Other Payments	9	900,000	-
TOTAL PAYMENTS		198,104,934	154,755,665
SURPLUS/DEFICIT		(27,327,176)	17,512,059

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

The Constituency financial statements were approved on 7 June 2023 and signed by:


 Fund Account Manager

Name: Caren Jeruto


 National Sub-County
 Accountant:

Name: Sarah Tuwei
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Petro Kipkoech Rotich

Turbo Constituency

National Government Constituencies Development Fund (NGCDF)

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VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,857,899	37,997,315
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,857,899	37,997,315
Accounts Receivable			
Outstanding Imprests	11		
Total Financial Assets		-	-
Financial liabilities			
Accounts Payable (Deposits)		10,857,899	37,997,315
Retention	12A	239,629	1,610,385
Gratuity	12B	558,516	-
Net financial Assets		10,059,754	36,386,930
Represented by			
Fund balance b/fwd 1st July...	13	37,386,930	18,874,871
Prior year adjustments	14		
Surplus/Deficit for the year		(27,327,176)	17,512,059
Net Financial Position		10,059,754	36,386,930

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

The Constituency financial statements were approved on 7 June 2022 and signed by:



Fund Account Manager

Name: Caren Jeruto



National Sub-County Accountant

Name: Sarah Tuwei
ICPAK M/No:



Chairman NG-CDF Committee

Name: Petro Kipkoech Rotich

*Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement Of Cash Flows For The Year Ended 30th June 2022


		2021-2022	2020-2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers from NGCDF Board	1	170,777,758	172,267,724
Other Receipts	3	-	-
		170,777,758	172,267,724
Payments For Operating Activities			
Compensation of Employees	4	3,610,078	2,818,554
Use of goods and services	5	8,134,961	5,878,445
Transfers to Other Government Units	6	122,000,000	88,150,000
Other grants and transfers	7	57,511,400	54,088,400
Other Payments	9	900,000	-
		192,156,439	150,935,399
Adjusted For:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	187,760	1,610,385
Prior year Adjustments	14	-	-
Net Adjustments		187,760	1,610,385
Net cash flow from operating activities		(21,190,921)	22,942,710
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(5,948,495)	(3,820,266)
Net Cash Flows From Investing Activities		(5,948,495)	(3,820,266)
Net Increase In Cash And Cash Equivalent		(27,139,416)	19,122,444
Cash And Cash Equivalent At BEGINNING Of The Year	10	37,997,315	18,874,871
Cash And Cash Equivalent At END Of The Year		10,857,899	37,997,315


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

The Constituency financial statements were approved on 7 June 2022 and signed by:


Fund Account Manager

Name: Caren Jeruto


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


Chairman NG-CDF Committee
Name: Petro Kipkoech Rotich

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
Transfers from NG-CDF Board	137,088,879	37,386,929.84	34,188,879.31	208,664,688	208,164,688	500,000	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	-
TOTAL RECEIPTS	137,088,879	37,386,929.84	34,188,879	208,664,688	208,164,688	500,000	99.8%
PAYMENTS							
Compensation of Employees	2,920,480	704,641	79,956	3,705,077	3,610,078	94,999	97%
Use of goods and services	7,331,281	312,784	594,923	8,238,988	8,134,961	104,027	99%
Transfers to Other Government Units	76,159,552	9,500,000	24,940,448	110,600,000	122,000,000	-11,400,000	110%
Other grants and transfers	50,177,566	3,589,500	6,223,552	59,990,618	57,511,400	2,479,218	96%
Acquisition of Assets	0	3,602,978	2,350,000	5,952,978	5,948,495	4,483	100%
Other Payments	0	4,677,027	0	4,677,027	900,000	3,777,027	19%
Unallocated	500,000	15,000,000	0	15,500,000	0	15,500,000	0%
TOTAL	137,088,879	37,386,930	34,188,879	208,664,688	198,104,934	10,559,754	95%

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) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- i) Underutilization on compensation to Employees is as a result of over budgeting of funds at the beginning of the financial period.
- ii) Under expenditure on other transfers is due to unspent Emergencies as at the close of the financial year.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	10,559,754
Less undisbursed funds receivable from the Board as at 30th June 2022	500,000
	10,059,754
Add Accounts payable	798,145.00
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	10,857,899
	10,559,754

The Constituency financial statements were approved on 7 June 2023 and signed by:







Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name: Caren Jeruto

Name: Sarah Tuwei

Name: Petro Kipkoech Rotich

ICPAK M/No:

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30TH JUNE 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d / c %)
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,000,000	704,641	2,704,641	2,905,266	(200,625)	107%
1.2 Committee allowances	2,070,163	320,000	2,390,163	2,382,550	7,613	100%
1.3 Use of goods and services	1,800,000		1,800,000	1,794,584	5,416	100%
NHIF	74,400	52,700	127,100	89,800	37,300	71%
NSSF	46,080	27,256	73,336	56,496	16,840	77%
EMPLOYEES GRATUITY	800,000		800,000	558,516	241,484	70%
Total	6,790,643	704,641	7,895,240	7,787,212	108,028	99%
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000		1,000,000	1,000,000	-	100%
2.2 Committee allowances	900,000	312,784	1,212,784	1,125,320	87,464	93%
2.3 Use of goods and services	1,561,118	274,923	1,836,041	1,832,507	3,534	100%
Total	3,461,118	312,784	4,048,825	3,957,827	90,998	98%
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						

Turbo Constituency

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d / c %)
3.4 Security projects						
3.5 Unutilised	7,192,207		6,505,948	11,545,448	2,152,707	84%
Total	7,192,207	-	6,505,948	11,545,448	2,152,707	84%
4.0 Bursary and Social Security						
4.1 Secondary Schools	14,000,000		14,000,000	13,979,400	20,600	100%
4.2 Tertiary Institutions	24,000,000		24,000,000	24,000,000	-	100%
4.3 Social Security			1,800,000	3,770,000	30,000	99%
4.4 Special Needs	2,000,000					
Total	40,000,000	-	1,800,000	41,749,400	50,600	100%
5.0 Sports						
5.1 sport activities	1,000,000	500,000	1,087,689	2,587,600	89	100%
Total	1,000,000	500,000	1,087,689	2,587,600	89	100%
6.0 Environment						
KAPKABEN PRIMARY			200,000	200,000	-	100%
TEBESON GAA PRIMARY			200,000	200,000	-	100%
ST. PETERS KAPKECHUI			200,000	200,000	-	100%
KURSIET PRIMARY			200,000	200,000	-	100%
ST. PAULS KENDUIYWO PRIMARY			200,000	200,000	-	100%
CHEBARUS PRIMARY			200,000	200,000	-	100%
VIVAROSE MERCHANTS LTD			1,645,920	1,645,920	-	100%
VIVAROSE MERCHANTS LTD			1,683,980	1,683,980	-	100%
EDWIN ROTICH		89,500		89,500	-	100%
CHEPKOYO NORTH PRIMARY	200,000			200,000	-	100%

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilization (f = d / c %)	
CHEPTABACH NORTH PRIMARY	100,000		100,000	100,000	-	100%	
SOIN PRIMARY SCHOOL	500,000		500,000	500,000	-	100%	
SUGOI CHIEFS OFFICE	100,000		100,000	100,000	-	100%	
TURBO TECHNICAL TRAINING IN.	30,000		30,000		30,000	0%	
EMKRWEN SECONDARY SCHOOL	25,359		25,359		25,359	0%	
MURGUJI SECONDARY SCHOOL	30,000		30,000		30,000	0%	
environmental activities			190,463	190,463	190,463	0%	
Total	985,359	89,500	4,720,363	5,795,222	5,519,400	275,822	95%
7.0 Primary Schools Projects							
ST PETER'S KAPKECHUI			200,000	200,000	-	100%	
NGENYILEL PRIMARY SCHOOL			600,000	600,000	-	100%	
AIC BESIEBOR PRIMARY			800,000	800,000	-	100%	
ST. JOSEPH EMGOIN		500,000	500,000	500,000	-	100%	
NGENYILEL PRIMARY SCHOOL			500,000	500,000	-	100%	
LOWER KIPKAREN PRIMARY			200,000	200,000	-	100%	
SAMBUT PRIMARY			700,000	700,000	-	100%	
CHEPKATET HILLS PRIMARY			600,000	600,000	-	100%	
LABUIWET PRIMARY			600,000	600,000	-	100%	
CHEPKATET HILLS PRIMARY			600,000	600,000	-	100%	
TEBESON GAA PRIMARY		1,500,000	1,500,000	1,500,000	-	100%	
ST. MARY'S MOGOON PRIMARY			1,500,000	1,500,000	-	100%	
KAPKONG PRIMARY			1,200,000	1,200,000	-	100%	

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report And Financial Statements For The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation(f=d/c %)
SUGOI GAA PRIMARY			1,000,000	1,000,000	-	100%
TUYOBEL PRIMARY			1,500,000	1,500,000	-	100%
MURGUSI PRIMARY			750,000	750,000	-	100%
ST. PATRICKS PRIMARY			750,000	750,000	-	100%
UNION PRIMARY			500,000	500,000	-	100%
ST. MARYS PRIMARY			750,000	750,000	-	100%
MUGOIYWO PRIMARY			300,000	300,000	-	100%
SYMBIOS KAIBEYO PRIMARY			500,000	500,000	-	100%
KAPKOROS PRIMARY			500,000	500,000	-	100%
PCEA KIPLOMBE PRIMARY	500,000		500,000	500,000	-	100%
LOWER SOSIANI PRIMARY			500,000	500,000	-	100%
TEBESWET PRIMARY			1,500,000	1,500,000	-	100%
KAMAGUT PRIMARY			1,200,000	1,200,000	-	100%
KAPLEKETET PRIMARY			1,200,000	1,200,000	-	100%
KAPCHUMBA PRIMARY			1,500,000	1,500,000	-	100%
TELDET PRIMARY			1,200,000	1,200,000	-	100%
TIRET PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
CHEMALAL PRIMARY	600,000		600,000	600,000	-	100%
MURGOR HILLS PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
KAPKOROS PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
KOLONGEI PRIMARY	800,000		800,000	800,000	-	100%
KAPLELACH PRIMARY	400,000		400,000	400,000	-	100%
ST. JOHN SOKYOT PRIMARY	500,000		500,000	500,000	-	100%

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report And Financial Statements For The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
KARKEBEN PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
CHERAMEI PRIMARY	600,000		600,000	600,000	-	100%
SUGOI GAA PRIMARY	500,000		500,000	500,000	-	100%
UASIN GISHU PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
AIC BESIEBOR PRIMARY	500,000		500,000	500,000	-	100%
CHEBAIYWA PRIMARY	800,000		800,000	800,000	-	100%
KAPTENDON PRIMARY	300,000		300,000	300,000	-	100%
LABUIYWET PRIMARY	600,000		600,000	600,000	-	100%
KIPNYONGET HILL PRIMARY	500,000		500,000	500,000	-	100%
NGENVILLEL PRIMARY SCHOOL	300,000		300,000	300,000	-	100%
CHEPKATET PRIMARY	600,000		600,000	600,000	-	100%
KAPTICH PRIMARY SCHOOL	100,000		100,000	100,000	-	100%
BUKWOWO PRIMARY SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
AIC SEIYOT PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
BOINET PRIMARY	600,000		600,000	600,000	-	100%
TAPSAGOI PRIMARY	400,000		400,000	400,000	-	100%
CHEPSAITA PRIMARY	500,000		500,000	500,000	-	100%
KIMOLWET PRIMARY	300,000		300,000	300,000	-	100%
KIPNYOGET HILL PRIMARY	500,000		500,000	500,000	-	100%
MANZINI PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
ATNAS KANDIE PRIMARY	1,000,000		1,000,000	1,000,000	-	100%
KAPYEMIT PRIMARY	900,000		900,000	900,000	-	100%
KAPYEMIT PRIMARY	500,000		500,000	500,000	-	100%

Turbo Constituency

**National Government Constituencies Development Fund (NGCDF)
Annual Report And Financial Statements For The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget Utilization difference (e = c-d)	% of Utilisation (f = d / c %)
EMKOIN PRIMARY	700,000		700,000	700,000	-	100%
LOWER SOSIANI PRIMARY	600,000		600,000	600,000	-	100%
TEBESON GAA PRIMARY	300,000		300,000	300,000	-	100%
UNION PRIMARY	200,000		200,000	200,000	-	100%
MWANGAZA PRIMARY	400,000		400,000	400,000	-	100%
TUIYOBEL PRIMARY	500,000		500,000	500,000	-	100%
TOWNSHIP PRIMARY	500,000		500,000	500,000	-	100%
ST. PAULS KENDUIYWO PRIMARY	300,000		300,000	300,000	-	100%
MOKOIYWO PRIMARY	100,000		100,000	100,000	-	100%
ST. JOHN SOKYOT PRIMARY	500,000		500,000	500,000	-	100%
ST. PATRICKS PRIMARY	500,000		500,000	500,000	-	100%
SYMBIOS KAIBEYO PRIMARY	750,000		750,000	750,000	-	100%
SIGOWET PRIMARY	500,000		500,000	500,000	-	100%
KAABOI PRIMARY	200,000		200,000	200,000	-	100%
TUIGOI PRIMARY SCHOOL	600,000		600,000	600,000	-	100%
ST COLUMBANS PRIMARY	500,000		500,000	500,000	-	100%
CHEPTABACH NORTH PRIMARY	750,000		750,000	750,000	-	100%
ATNAS KANDIE PRIMARY	200,000		200,000	200,000	-	100%
KIPLOMBE PRIMARY SCHOOL		500,000	500,000	500,000	-	100%
NGENYILEL PRIMARY SCHOOL	150,000		150,000	150,000	-	100%
TUIYOBEL GAA PRIMARY	400,000		400,000	400,000	-	100%
KAPTICH PRIMARY SCHOOL	200,000		200,000	200,000	-	100%
KAPTICH PRIMARY SCHOOL	200,000		200,000	200,000	-	100%

Turbo Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report And Financial Statements For The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d / c %)	
AINABMOI PRIMARY	200,000		200,000	200,000	-	100%	
AINABMOI PRIMARY	200,000		200,000	200,000	-	100%	
CHEPKOYO NORTH PRIMARY	800,000		800,000	800,000	-	100%	
KOMBAEREN PRIMARY	500,000		500,000	500,000	-	100%	
KAPSAOS PRIMARY	300,000		300,000	300,000	-	100%	
KOSACHEI PRIMARY	400,000		400,000	400,000	-	100%	
KAPCHUMBA PRIMARY	500,000		500,000	500,000	-	100%	
KOLONGEI PRIMARY	500,000		500,000	500,000	-	100%	
CHEPKEMEL PRIMARY	1,000,000		1,000,000	1,000,000	-	100%	
MURGOR HILLS PRIMARY	200,000		200,000	200,000	-	100%	
ST JOSEPH EMGOIN PRIMARY	500,000		500,000	500,000	-	100%	
MORO PRIMARY SCHOOL	400,000		400,000	400,000	-	100%	
KAPKECHUI PRIMARY	500,000		500,000	500,000	-	100%	
KURESIET PRIMARY	400,000		400,000	400,000	-	100%	
CHEPKONGI PRIMARY SCHOOL	1,100,000		1,100,000		1,100,000	0%	
Total	36,850,000	2,000,000	21,650,000	60,500,000	59,400,000	1,100,000	98%
8.0 Secondary Schools Projects							
ST PETERS SOIN			300,000	300,000	-	100%	
ACK CHEPSAITA SEC		1,500,000	1,500,000	1,500,000	-	100%	
ST. ANTHONY BOINET SEC		1,000,000	1,000,000	1,000,000	-	100%	
ACK ST. JOHN SIGOWET SEC		1,500,000	1,500,000	1,500,000	-	100%	
SALVATOR MUNDI SEC		3,500,000	3,500,000	3,500,000	-	100%	

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference = c-d	% of Utilisation(f=d/c %)
NGENYILEL SEC			2,000,000	2,000,000	-	100%
CHRIST THE KING SAMBUT			1,500,000	1,500,000	-	100%
ELDOROT TOWNSHIP			600,000	600,000	-	100%
CHEBARUS SEC			1,500,000	1,500,000	-	100%
AIC LESERU GIRLS SEC			1,000,000	1,000,000	-	100%
MURGUSI SEC	4,209,552		4,209,552	4,209,552	-	100%
SUGOI GIRLS SEC	7,800,000		7,800,000	7,800,000	-	100%
LESERU GIRLS SEC	1,000,000		1,000,000	1,000,000	-	100%
KAPSAOS SEC	1,000,000		1,000,000	1,000,000	-	100%
AIC KAMORET SEC	300,000		300,000	300,000	-	100%
ST. PETERS CHERAMEI SEC	2,000,000		2,000,000	2,000,000	-	100%
KAPCHUMBA SEC	1,000,000		1,000,000	1,000,000	-	100%
AIC TAPSAGOI SEC	1,000,000		1,000,000	1,000,000	-	100%
CHRIST THE KING SAMBUT	1,000,000		1,000,000	1,000,000	-	100%
ACK KAPTEBEE SEC	1,000,000		1,000,000	1,000,000	-	100%
KAPLELACH SEC	2,000,000		2,000,000	2,000,000	-	100%
SALVATOR MUNDI SEC	2,000,000		2,000,000	2,000,000	-	100%
LOWER KIPKAREN SEC	400,000		400,000	400,000	-	100%
UASIN GISHU HIGH SCHOOL	1,000,000		1,000,000	1,000,000	-	100%
AIC NGENYILEL SEC	2,000,000		2,000,000	2,000,000	-	100%
CHEBARUS SEC	500,000		500,000	500,000	-	100%
AIC SEIYOT SEC	2,000,000		2,000,000	2,000,000	-	100%
TOWNSHIP SEC	400,000		400,000	400,000	-	100%

Turbo Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report And Financial Statements For The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments (b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
ST. JOHN SIGOWET	200,000		200,000	200,000	-	100%
KARKEBEN SEC SCHOOL	2,000,000		2,000,000	2,000,000	-	100%
EMKWEN SEC	1,500,000		1,500,000	1,500,000	-	100%
ST JOHN SOKYOT	1,000,000		1,000,000	1,000,000	-	100%
PCEA KIPLOMBE SEC	1,500,000		1,500,000	1,500,000	-	100%
LABUYWET SECONDARY SCHOOL	2,000,000		2,000,000		2,000,000	0%
KAPSAOS SECONDARY SCHOOL	500,000		500,000		500,000	0%
Total	39,309,552	7,500,000	6,900,000	53,709,552	2,500,000	95%
9.0 Tertiary Institutions Projects						
Total	-					
10.0 Security Projects						
KILIMANI CHIEFS OFFICE		1,200,000	1,200,000	1,200,000	-	100%
LESERU CHIEFS OFFICE		1,000,000	1,000,000	1,000,000	-	100%
KAPTEBEE CHIEFS OFFICE		800,000	800,000	800,000	-	100%
KAMAGUT/CHERAMEI CHIEFS OFFICE			3,500,000	3,500,000	-	100%
TAPSAGOI CHIEFS OFFICE		500,000	500,000	500,000	-	100%
SUGOI CHIEFS OFFICE		200,000	200,000	200,000	-	100%
SIGOWET CHIEFS OFFICE		200,000	200,000	200,000	-	100%
SIGOWET CHIEFS OFFICE		100,000	100,000	100,000	-	100%
Total	1,000,000	3,000,000	3,500,000	7,500,000	-	100%

**Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report And Financial Statements For The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c=(a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
11.0 Acquisition of assets						
NGCDF OFFICE	-	3,602,978	4,902,978	4,902,978	-	100%
purchase of assets		1,050,000	1,050,000	1,045,517	4,483	100%
Total		3,602,978	5,952,978	5,948,495	4,483	100%
12.0 Other payments						
Innovation hubs		4,677,027	4,677,027	900,000	3,777,027	19%
Total		4,677,027	4,677,027	900,000	3,777,027	19%
13.0 unallocated fund						
Unapproved projects						
kapkoros FAM primary school	500,000		500,000		500,000	0%
AIA						
PMC savings						
Total	500,000		500,000		500,000	0%
Total	137,088,879	22,386,930	49,188,879	198,104,934	10,559,754	0.95

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

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National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies continued

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and 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.

*Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
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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 xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report And Financial Statements For The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. TRANSFERS FROM NGCDF BOARD

Description	2021-2022	2020 - 2021
	Kshs	Kshs
AIE NO. B104782		69,367,724
AIE NO. B124678		9,000,000
AIE NO. B119667		12,000,000
AIE NO. B126022		15,000,000
AIE NO. B128299		6,900,000
AIE NO. B132059		8,000,000
AIE NO. B132353		6,000,000
AIE NO. B105109		10,000,000
AIE NO. B126314		6,000,000
AIE NO. B119706		15,000,000
AIE NO. B140753	15,000,000	15,000,000
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	
	170,777,758	172,267,724

2. PROCEEDS FROM SALE OF ASSETS

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

Turbo Constituency
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3. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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

4. Compensation Of Employees

Description	2021-2022	2020 – 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,905,266.00	1,221,824
Personal allowances paid as part of salary		
House allowance	-	516,000
Transport allowance	-	432,000
Leave allowance	-	-
Gratuity-contractual employees	558,516.00	630,730
Employer Contributions Compulsory national social security schemes	146,296.00	18,000
TOTAL	3,610,078.00	2,818,554

5. Use Of Goods And Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	129,772.00	60,000
Electricity	-	37,000
Water & sewerage charges	-	-
Office rent	-	773,286
Communication, supplies and services	330,499.00	157,509
Domestic travel and subsistence	617,800.00	324,000
Printing, advertising and information supplies & services	-	162,750
Rentals of produced assets		-
Training expenses	1,000,000.00	0
Hospitality supplies and services	-	0
Other committee expenses	112,300.00	60,000
Committee allowance	2,172,550.00	1,973,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	672,240.00	1,897,400
Fuel , oil & lubricants	1,050,000.00	0
Other operating expenses	880,000.00	41,500
Bank service commission and charges	-	330,000
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	669,800.00	33,000
Routine maintenance- other assets	500,000.00	29,000
TOTAL	8,134,961.00	5,878,445

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6. Transfer To Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	59,400,000.00	32,050,000
Transfers to Secondary Schools	62,600,000.00	56,100,000
Transfers to Tertiary Institutions	-	
TOTAL	122,000,000.00	88,150,000

7. Other Grants And Other Transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	13,979,400.00	5,977,000
Bursary -Tertiary (see attached list)	24,000,000.00	38,059,400
Bursary- Special Schools	2,000,000.00	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	1,770,000.00	-
Security Projects (see attached list)	7,500,000.00	1,600,000
Sports Projects (see attached list)	2,587,600.00	3,567,500
Environment Projects (see attached list)	5,519,400.00	-
Emergency Projects (see attached list)	155,000.00	4,884,500
TOTAL	57,511,400.00	54,088,400

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	4,539,295.	2,855,266.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	1,409,200	965,000
Purchase of computers, printers and other IT 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		

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TOTAL	5,948,495.00	3,820,266
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9. Other Payments

Description	2021-2022	2020 – 2021
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	900,000.00	-
TOTAL	900,000.00	-

Notes To The Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency		2021-2022	2020-2021
		Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)			
<i>AFRICAN BANKING CORPORATION LTD</i>	<i>A/C no.005215001005785</i>	10,857,898.84	37,997,314.84
Total		10,857,898.84	37,997,314.84
10 B: Cash on Hand			
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other Locations (<i>Specify</i>)		-	-
Total		-	-

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

Description	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	610,385.00	
Retention held during the year (B)	239,629.00	610,385
Retention paid during the Year (C)	610,385.00	
Closing Retention as at 30 th June D= A+B-C	239,629.00	610,385

[Provide short appropriate explanations as necessary.]

12B. Gratuity

Description	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	558,516.	
Gratuity paid during the Year (C)	-	
Closing Gratuity as at 30 th June D= A+B-C	558,516.	-

13. Balances Brought Forward

Description	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	37,386,929.84	18,874,871
Cash in hand		
Imprest		
TOTAL	37,386,929.84	18,874,871

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Notes To The Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes In Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		
Changes in Account Receivables E= D-A		

16. Changes In Accounts Payable – Deposits And Retentions

Description	2021- 2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	610,385.00	-
Deposits and Retention held during the year (B)	798,145.00	1,241,115.00
Deposits and Retention paid during the year ©	610,385.00	630,730.00
Closing accounts payable at 30th June (D=A+B-C)	798,145.00	610,385
Net changes in accounts payables A-D	(187,760.00)	(610,385.00)
Changes in Accounts Payable E= D-E	610,385.00	-

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Notes to the Financial Statements (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: Pending Accounts Payable (See Annex 1)

Description	2021-2022	2020- 2021
	Kshs	KSHS
Compensation of employees	-	-
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	239,629.00	-
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	-	-

17.2: Pending Staff Payables (See Annex 2)

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	558,516.00	-
Others (<i>specify</i>)	-	-
Total	558,516.00	-

17.3: Unutilized Fund (See Annex 3)

Description	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	94,999	784,597
Use of goods and services	104,027	907,707
Amounts due to other Government entities (see attached list)	3,600,000	38,050,000
Amounts due to other grants and other transfers (see attached list)	2,479,218	21,203,500
Acquisition of assets	4,483	4,952,978
Others (<i>specify</i>)	3,777,027	4,677,027
Funds pending approval	500,000	
	10,559,754	70,575,809

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17.4: Pmc Account Balances (See Annex 5)

Description	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	16,216,235	6,709,697
Total	16,216,235	6,709,697

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ANNEXES: 1ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount A	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
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					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding	Comments
			Balance 30 th June 2022	
NG-CDFC Staff				
MERCY C. KOSGEI	Account Assistant	01/01/2020	154,157	
CHARLES KIBET	Clerks of works	01/01/2020	154,157	
NICHOLAS KIPLIMO SUM	Driver	01/01/2020	104,400	
GIBSON KIPSANG	procurement officer	01/01/2020	104,400	
IBRAHIM KIBET	Security	01/11/2020	41,396	
Sub-Total			558,516	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees		95,000	1,184,598	
Use of goods & services		104,027	3,706	
Amounts due to other Government entities				
CHEPKONGI PRIMARY SCHOOL	Land purchase	1,100,000		
LABUYIYWEI SECONDARY SCHOOL	Land purchase	2,000,000		
KAPSAOS SECONDARY SCHOOL	Pending approval	500,000		
Sub-Total		3,600,000	38,700,000	
Amounts due to other grants and other transfers				
SPORT ACTIVITIES	Balances	89	1,087,689	
ENVIRONMENT	Tree planting	275,822	4,809,863	
EMERGENCY	To cater emergency	2,152,707	6,505,948	
BURSARY SECONDARY	To needy students	20,600	438,240	
SOCIAL SECURITY	For NHIF	30,000	1,800,000	
SECURITY			6,500,000	

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Sub-Total			2,479,218	21,141,740
Acquisition of assets				
purchase of assets			4,483	4,868,738
Others (specify)				
RENOVATION HUB	Internet work issues not disbursed		3,777,027	4,677,027
Sub-Total			3,777,027	4,677,027
Funds pending approval (KAPKOROS PR SCHOOL)	Board approval		500,000	
Grand Total			10,559,755	70,575,809

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	(Kshs)	2020/2021			(Kshs)	2021/2022
Land	-	-	-	-	-	-
Buildings and structures	-	-	4,539,295	-	4,539,295	-
Transport equipment	5,500,000	-	-	-	5,500,000	-
Office equipment, furniture and fittings	803,374	-	1,409,200	-	2,212,574	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total	6,303,374	5,948,495	12,251,869			

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PROJECT NAME	BANK	ACCOUNT OPENING DATE	ACCOUNT NO	BANK BALANCE 2021/2022	BANK BALANCE 2020/2021
PAUL BOIT BOYS SECONDARY SCHOOL	01141598543900	COOPERATIVE BANK		5,139	-
CHEPKOYO NORTH PRIMARY	01141598197600	COOPERATIVE BANK	03/05/2015	322,276	-
ST JOSEPH EMGOIN PRIMARY	01141685115900	COOPERATIVE BANK	21/04/2015	2,783	-
TELDET PRIMARY SCHOOL	01141598220400	COOPERATIVE BANK		3,561	-
TENDWA OSORONGAI PRIMARY SCHOOL	01141598643400	COOPERATIVE BANK	09/05/2014	7,243	-
ACK ST JOHN SIGOWET SECONDARY	01141598642600	COOPERATIVE BANK	05/09/2014	243,851	-
ACK ST PETERS CHERAMEI HIGH SCHOOL	01141244229400	COOPERATIVE BANK	19/10/2020	1,261	-
AIC BESIEBOR PRIMARY SCHOOL	01141685242000	COOPERATIVE BANK	30/06/2015	3,433	809,506
AIC CHEPKONGI PRIMARY	01141598644700	COOPERATIVE BANK	16/09/2014	504	-
AIC KAPLEKETET PRIMARY	01141598620600	COOPERATIVE BANK	09/02/2014	2,912	-
AIC KIPYONGET PRIMARY	01141880567000	COOPERATIVE BANK		805	-
AIC LESERU PRIMARY SCHOOL	01141685143900	COOPERATIVE BANK		4,990	-
AIC SEIYOT PRIMARY	01141598989700	COOPERATIVE BANK	20/02/2015	373,124	-
AIC SEIYOT SECONDARY	01141685231900	COOPERATIVE BANK	07/03/2015	1,748	-
AIC TAFSAGOI SECONDARY	01141685243700	COOPERATIVE BANK	09/03/2015	300,518	-

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AIC	TARUS PRIMARY SCHOOL	01141598976700	COOPERATIVE BANK	16/02/2015	1,398	-
	AINABMOL PRIMARY	01141685876000	COPERATIVE BANK	26/07/2016	818	-
	AINAPNGETIK PRIMARY SCHOOL	01141598601500	COPERATIVE BANK	29/08/2014	1,000	-
	ATNAS KANDIE PRIMARY	01141598571300	COPERATIVE BANK	19/08/2014	634,756	656
	BOINET PRIMARY	01141685241500	COPERATIVE BANK	30/06/2015	523	-
	BUKWO PRIMARY SCHOOL	01141598649200	COPERATIVE BANK		78,553	-
	CHEBAYWA PRIMARY	01141598597600	COPERATIVE BANK	26/08/2014	4,318	-
	CHEBARUS PRIMARY	01141598588700	COPERATIVE BANK	19/08/2014	4,218	5,243
	CHEBARUS SECONDARY SCHOOL	01141685106900	COPERATIVE BANK	13/04/2015	6,545	-
	CHEBAYWA PRIMARY SCHOOL	01141598597600	COPERATIVE BANK	26/08/2014	4,318	-
	CHEMALAL PRIMARY	01141598217400	COPERATIVE BANK	31/3/2014	127,228	127,128
	CHEPKATET HILLS PRIMARY	01141598995600	COPERATIVE BANK	19/02/2015	4,693	-
	CHEPKEMEL PRIMARY	01141685241300	COPERATIVE BANK	30/06/2015	1,000,754	-
	CHEPSAITA CHIEFS OFFICE	01141880840300	COPERATIVE BANK	24/06/2019	2,490	-
	CHEPSAITA PRIMARY SCHOOL	01141598972500	COPERATIVE BANK		269,536	5,263
	CHEPSAITA SECONDARY SCHOOL	01141598566300	COPERATIVE BANK	13/08/2014	8,542	-
	CHEFTABACH NORTH PRIMARY	01141598377000	COPERATIVE BANK	23/05/2014	638	-
	CHEPKEMEL PRIMARY	01141686005700	COPERATIVE BANK	22/08/2016	1,302	754

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CHRIST THE KING SAMBUT HIGH SCHOOL	01141685111900	COPERATIVE BANK	15/04/2015	12,230	-
ELDORET KANDIE SECONDARY	01141598571400	COPERATIVE BANK	20/08/2014	1,168	-
ELDORET TOWNSHIP PRIMARY	01141685875500	COPERATIVE BANK		1,103	-
ELDORET TOWNSHIP SECONDARY		COPERATIVE BANK			-
ELGON ESTATE PRIMARY	01141443174200	COPERATIVE BANK	10/03/2014	2,193	-
EMKOIN PRIMARY SCHOOL-KAPSAOS	01141598614400	COPERATIVE BANK	09/02/2014	6,498	6,498
EMKWEN PRIMARY	01141598292200	COPERATIVE BANK	04/04/2014	373	-
HOLY ROSARY PRIMARY	01141880923000	COPERATIVE BANK	08/09/2019	1,975	-
HURUMA PRIMARY	01141598056700	COPERATIVE BANK	WRONG A/C NUMBER		-
KAABOI PRIMARY	01141598585800	COPERATIVE BANK	20/08/2014	1	-
KAABOI PRIMARY	01141598585800	COPERATIVE BANK	20/08/2014	1	1
KAMAGUT CHIEFS OFFICE	01141880448500	COPERATIVE BANK	19/09/2018	2,572	-
KAMAGUT PRIMARY	00114598544100	COPERATIVE BANK	08/05/2014	65,642	-
KAMAGUT READING AND ICT CENTRE		COPERATIVE BANK			-
KAMAGUT SECONDARY SCHOOL	01141598756400	COPERATIVE BANK	23/10/2014	9,628	-
KAMORET PRIMARY SCHOOL	01141598215000	COPERATIVE BANK	27/03/2014	2,163	-
KAMORET SECONDARY	01141686149800	COPERATIVE BANK	17/11/2016	10,375	-

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KAPCHUMBA PRIMARY	01141685277800	COOPERATIVE BANK	13/07/2015	2,082	1,503,062
KAPCHUMBA SECONDARY	01141598514500	COOPERATIVE BANK	23/03/2015	1,148	-
KAPKEBEN PRIMARY	01141598541300	COOPERATIVE BANK	08/07/2014	114,179	458
KAPKEBEN SECONDARY SCHOOL	01141685141900	COOPERATIVE BANK		2,000,089	-
KAPKONG PRIMMARY	00114598533800	COOPERATIVE BANK	30/07/2014	2,426	1,201,373
KAPKOROS PRIMARY	01141598605600	COOPERATIVE BANK	26/8/2014	1,491	-
KAPKOROSS AP CAMP	01141598865500	COOPERATIVE BANK	04/02/2015	5,163	-
KAPKURES HILL PRIMARY SCHOOL	01141598289900	COOPERATIVE BANK	04/03/2014	3,838	-
KAPLELACH NORTH PRIMARY	01141685286700	COOPERATIVE BANK		2,703	-
KAPLELACH SECONDARY	01141880554900	COOPERATIVE BANK	13/012/2018	238,045	-
KAPSAOS PRIMARY SCHOOL	01141598605800	COOPERATIVE BANK	27/08/2014	5,065	-
KAPSAOS SECONDARY	01141598607500	COOPERATIVE BANK	29/08/2014	6,428	-
KAPTEBEE SECONDARY	01141686154900	COOPERATIVE BANK	18/11/2016	167,848	-
KAPTENDON PRIMARY SCHOOL	01141598572400	COOPERATIVE BANK		301,411	1,361
KAPTICH PRIMARY	01141598289200	COOPERATIVE BANK	04/03/2014	7,793	7,793
KAPYEMIT CHIEFS CAMP	01141685431800	COOPERATIVE BANK	21/09/2015	3,013	-
KAPYEMIT PRIMARY SCHOOL	01141598621200	COOPERATIVE BANK	09/02/2014	1,523	1,423
KIMOLWET CHEBARUS PIMARY	01141686378000	COOPERATIVE BANK	27/03/2017	4,770	-

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KIPLOMBE CHIEFS OFFICE			COOPERATIVE BANK			-
KIPLOMBE PRIMARY SCHOOL	01141598571200	15/8/2014	COOPERATIVE BANK	7,976		-
KIPYONGET HILLS PRIMARY	01141598291600	04/04/2014	COOPERATIVE BANK	7,014		-
KOLONGEI PRIMARY SCHOOL	01141598013900		COOPERATIVE BANK	615,374	24	
KOMBAAREN PRIMARY SCHOOL	01141598996800	19/02/2015	COOPERATIVE BANK	2,563	1,473	
KOSACHEI PRIMARY SCHOOL	01141598337800	05/09/2014	COOPERATIVE BANK	404,258	4,258	
KOSACHEI SECONDARY	01141685905000	26/07/2016	COOPERATIVE BANK	695,609		
KURESJET PRIMARY SCHOOL	01141685295200		COOPERATIVE BANK	1,433	1,171	
LABUYWET PRIMARY SCHOOL	01141598978100		COOPERATIVE BANK		619,748	
LESERU BOYS SEC SCH	01141598583200	19/08/2014	COOPERATIVE BANK	4,870		-
LESERU CHIEFS OFFICE	01141685451500	29/09/2015	COOPERATIVE BANK	520		-
LESERU GIRLS SECONDARY	01141880530800	08/10/2020	COOPERATIVE BANK	373,694		-
LOWER KIPKARREN PRIMARY SCHOOL	01141598217700	31/03/2014	COOPERATIVE BANK	3,329		-
LOWER SOSSIANI PRIMARY	01141598987400	18/02/2015	COOPERATIVE BANK	3,063	105,010	
MANZINI PRIMARY	01141598187000	03/05/2015	COOPERATIVE BANK	1,001,458	145,817	
MLIMANI TUIYOBEI PRIMARY	01141686100400		COOPERATIVE BANK	8,060	858	
MOI BARRACKS PRIMARY	01141685896900	08/08/2016	COOPERATIVE BANK	2,963		-
MOI BARRACKS SECONDARY SCHOOL	01141685112000	17/04/2015	COOPERATIVE BANK	1,148		-

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MOKOIYWO PRIMARY	01141598706900	COOPERATIVE BANK	26/09/2014	2,269	-
MORO PRIMARY SCHOOL	01141598987100	COOPERATIVE BANK		1,163	-
MURGOR HILLS PRIMARY	00114685903900	COOPERATIVE BANK	09/02/2016	200,487	962
MURGUSI PRIMARY	01141598632800	COOPERATIVE BANK	09/10/2014	34	1,560
MURGUSI SECONDARY	01141598197700	COOPERATIVE BANK	28/02/2015	412	-
MWANGAZA PRIMARY SCHOOL	01141598056700	COOPERATIVE BANK		-	1,152
NGENYILEL CHIEFS OFFICE	01141685408900	COOPERATIVE BANK	14/09/2014	2,380	
NGENYILEL PRIMARY SCHOOL	01141598973500	COOPERATIVE BANK	13/02/2015	873	1,101,448
NGENYILEL SECONDARY SCHOOL	01141598509600	COOPERATIVE BANK	15/3/2015	1,173,046	-
RCEA KIPLOMBE SECONDARY SCHOOL	00114598585400	COOPERATIVE BANK	21/08/2014	1,502,840	-
SALVATOR MUNDI MURGUSI SEC SCHOOL	00114244229700	COOPERATIVE BANK	22/10/2020	261,439	-
SAMBUT PRIMARY SCHOOL	01141685106300	COOPERATIVE BANK	04/10/2015	5,258	471,169
SIGOWET CHIEFS OFFICE	01141880547700	COOPERATIVE BANK	30/01/2019	3,805	-
SIGOWET PRIMARY SCHOOL	01141685271200	COOPERATIVE BANK		5,953	5,953
SOIN PRIMARY	01141685945900	COOPERATIVE BANK	23/07/2016	158	158
ST ANTHONY BOINET SECONDARY	01141685241500	COOPERATIVE BANK	30/06/2015	600,573	-
ST COLUMBANS PRIMARY	01141685240900	COOPERATIVE BANK	30/06/2015	2,288	2,288
ST JOHN SOKYOT PRIMARY	01141598489300	COOPERATIVE BANK	21/07/2014	7,843	-

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ST JOHN SOKYOT SECONDARY	01141685922100	COPERATIVE BANK	07/08/2016	1,002,491	-
ST MARYS MOGOON PRIMARY	01141685931300	COPERATIVE BANK	16/07/2016	753	1,125
ST MARYS OSORONGAI SECONDARY	01141598621600	COPERATIVE BANK	09/02/2014	1,613	-
ST PATRICKS PRIMARY	01141598056700	COPERATIVE BANK	28/1/2014	-	-
ST PAULS KENDUIYWO PRIMARY CHOOOL	01141598975700	COPERATIVE BANK	02/12/2015	917	-
ST PETERS KAPKECHUI PRIMARY	01141598644500	COPERATIVE BANK	09/08/2014	11,631	-
ST PETERS SOIN SECONDARY	01141598767400	COPERATIVE BANK	04/02/2015	4,831	-
SUGOI CHIEFS OFFICE	01141685244200	COPERATIVE BANK		842	-
SUGOI GIRLS SECONDARY	01141685345200	COPERATIVE BANK	18/08/2015	220,617	-
SUGOI PRIMARY SCHOOL	01141685279100	COPERATIVE BANK		2,412	2,413
SUGOI GAA PRIMARY	01141685240500	COPERATIVE BANK	07/07/2015	17,133	-
SYMBIOS KAIBEYO PRIMARY	01141598977100	COPERATIVE BANK	17/02/2015	750,220	-
TAPSAGOI CHIEFS OFFICE		COPERATIVE BANK			821
TAPSAGOI PRIMARY SCHOOL	01141598213100	COPERATIVE BANK	17/03/2014	400,821	-
TEBESON PRIMARY SCHOOL	01141686110500	COPERATIVE BANK	24/06/2016	25,792	-
TEBESWET PRIMARY	01141598849200	COPERATIVE BANK	04/02/2015	1,668	-
TRET PRIMARY SCHOOL	00114168523990	COPERATIVE BANK	30/06/2015	33,493	-
TUIGOI PRIMARY SCHOOL	01141685113800	COPERATIVE BANK	16/04/2015	298,837	4,034

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TUIYOBEL GAA PRIMARY SCHOOL	01141598179300	COPERATIVE BANK	27/02/2015	85,210	-
TUIYOBEL PRIMARY	01141598213300	COPERATIVE BANK	27/3/2014	4,858	2,383
TURBO GIRLS SECONDARY	01141598456200	COPERATIVE BANK	17/03/2015	5,672	-
UASIN GISHU SECONDARY	01141598566600	COPERATIVE BANK	20/08/2014	12,979	-
UMOJA SECONDARY	01141598621300	COPERATIVE BANK	09/02/2014	15,882	-
UNION PRIMARY	01141687005300	COPERATIVE BANK	14/06/2018	1,725	564,340
UPENDO PRIMARY SCHOOL	01141598978100	COPERATIVE BANK		1,013	1,013
TOTAL				16,216,236	6,709,697

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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)
2.0 Transfers to primary schools	Variances of the amount in the financial statements and those provide in the supporting schedules.	The records have been reconciles and the documents now has no variance	Resolved	End of July 2022
3.0 Project management committee bank accounts	The PMC did not provide the proves to the account balances. Thus it was not easy to conclude the bank balances	Bank statements have been availed for verification	Resolved	Immediately
3.4	Non establishment of bursary committee	The bursary committee has been established and the bursary vetting follow all the procedures before awarding	Resolved	Immediately


Caren Jeruto
Fund Account Manager.