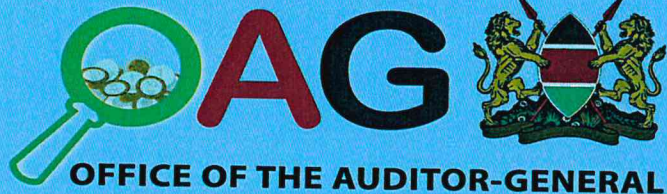


REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



THE NATIONAL ASSEMBLY	
<b>REPORT</b>	DATE: 15 FEB 2022
TABLED BY:	LDM
OF	G. Chebet
CLERK AT THE TABLE:	

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**









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

**REPORTS AND FINANCIAL STATEMENTS**

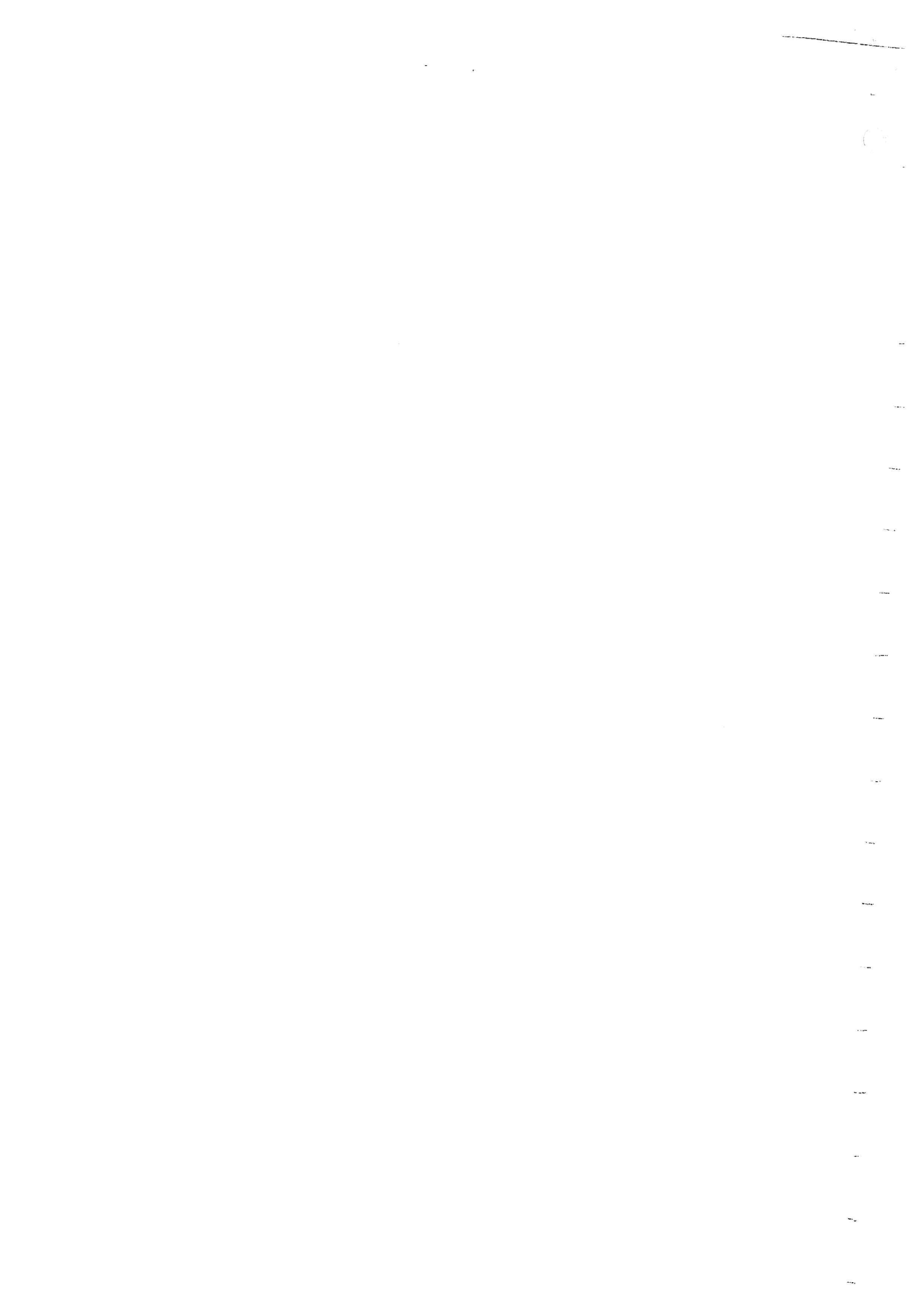
**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
30 SEP 2019  
**RECEIVED**







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**TURBO CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

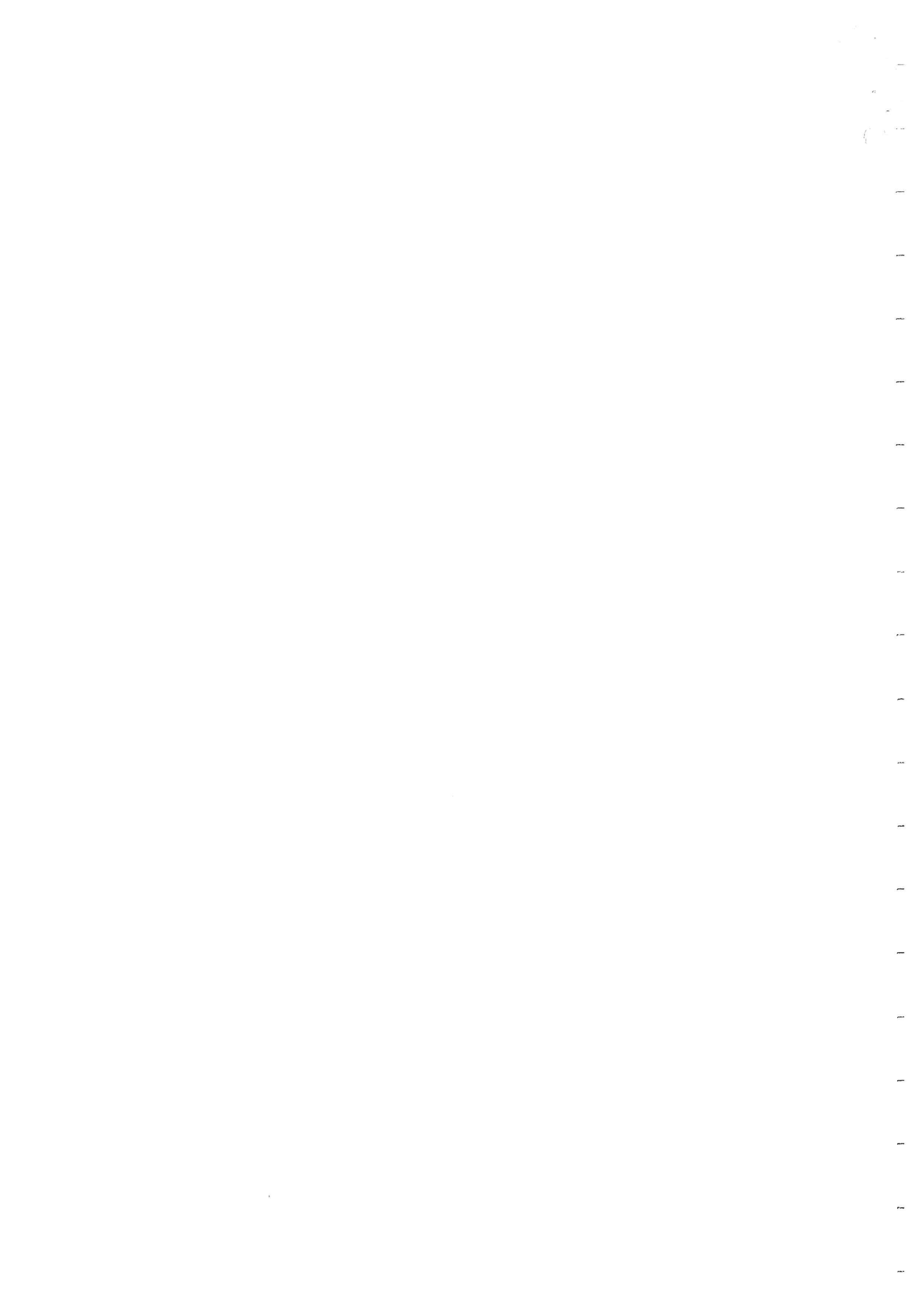
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

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**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.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1	A.I.E holder	Rotich Edwin
2	Sub-County Accountant	CPA Walter Avihama
3	Chairman NGCDFC	Nicholas Korir
4	Member NGCDFC	Mrs. Rosebella Rutto

**(d) Fiduciary Oversight Arrangements**

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

KVDA PLAZA  
4<sup>th</sup> Floor  
P.O Box 10894-30100  
ELDORET

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

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**(f) NGCDF TURBO Constituency Contacts**

Telephone: (254) 0720823234  
E-mail: turbo@ngcdf.go.ke  
Website: www.ngcdf.go.ke

**(g) NGCDF TURBO Constituency Bankers**

Cooperative Bank- Eldoret west Branch  
P.O Box 2220-30100  
ELDORET

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY**

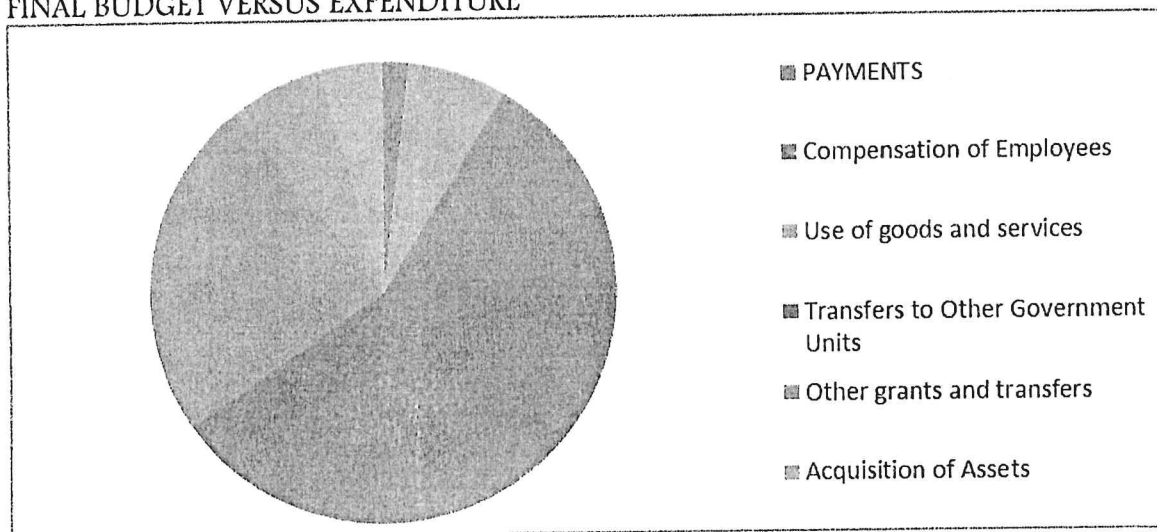
**Reports and Financial Statements**

**For the year ended June 30, 2019**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	$c=a+b$	$d$	$e=c-d$	$f=d/c \%$
Transfers from NGCDF Board	163,225,358.60	108,184,483	55,040,875.60	66%
Sale of Tender	0	0	0	0
BALANCE B/F	9,731,757	9,731,757	-	100%
<b>TOTAL RECEIPTS</b>	<b>172,957,115.60</b>	<b>117,916,240.00</b>	<b>55,040,875.60</b>	<b>68%</b>
<b>PAYMENTS</b>				
Compensation of Employees	3,200,000.00	1,461,296	1,738,704.00	46%
Use of goods and services	11,869,573.00	10,295,540	1,574,033.00	87%
Transfers to Other Government Units	98,026,207.00	45,786,207	52,240,000.00	47%
Other grants and transfers	41,576,063.45	40,654,334	921,729.45	98%
Acquisition of Assets	11,000,000.00	4,546,164	6,453,836.00	41%
Other Payments	7,285,272.15	3,470,689	3,814,583.15	48%
<b>TOTALS</b>	<b>172,957,115.60</b>	<b>106,214,230.00</b>	<b>66,742,885.60</b>	<b>61%</b>

**FINAL BUDGET VERSUS EXPENDITURE**





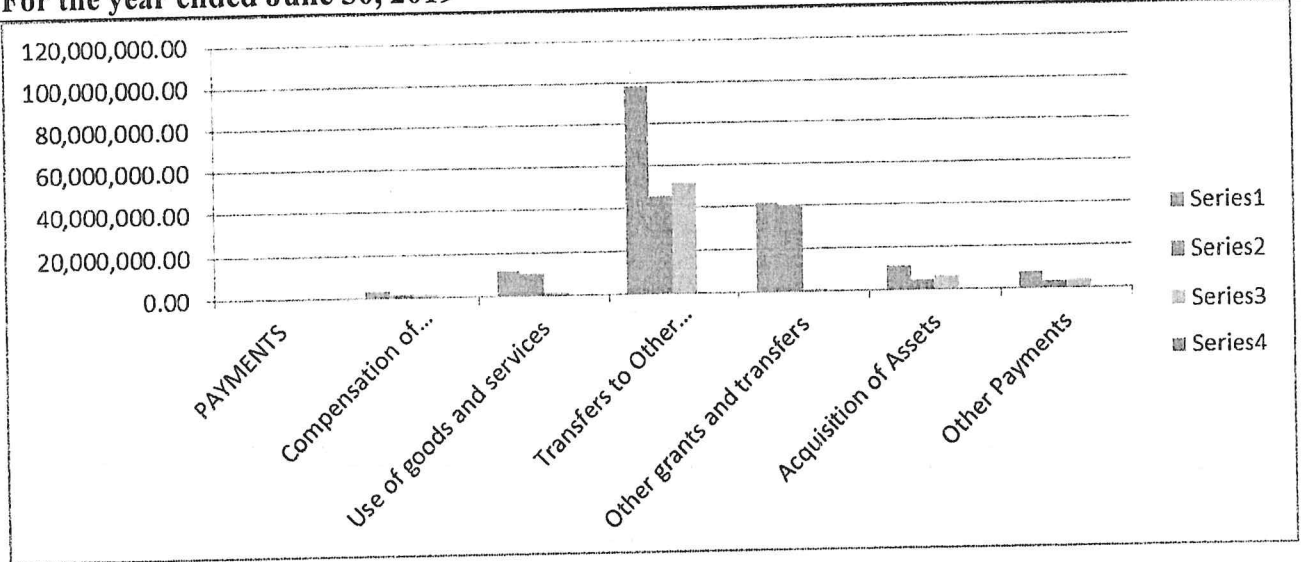
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

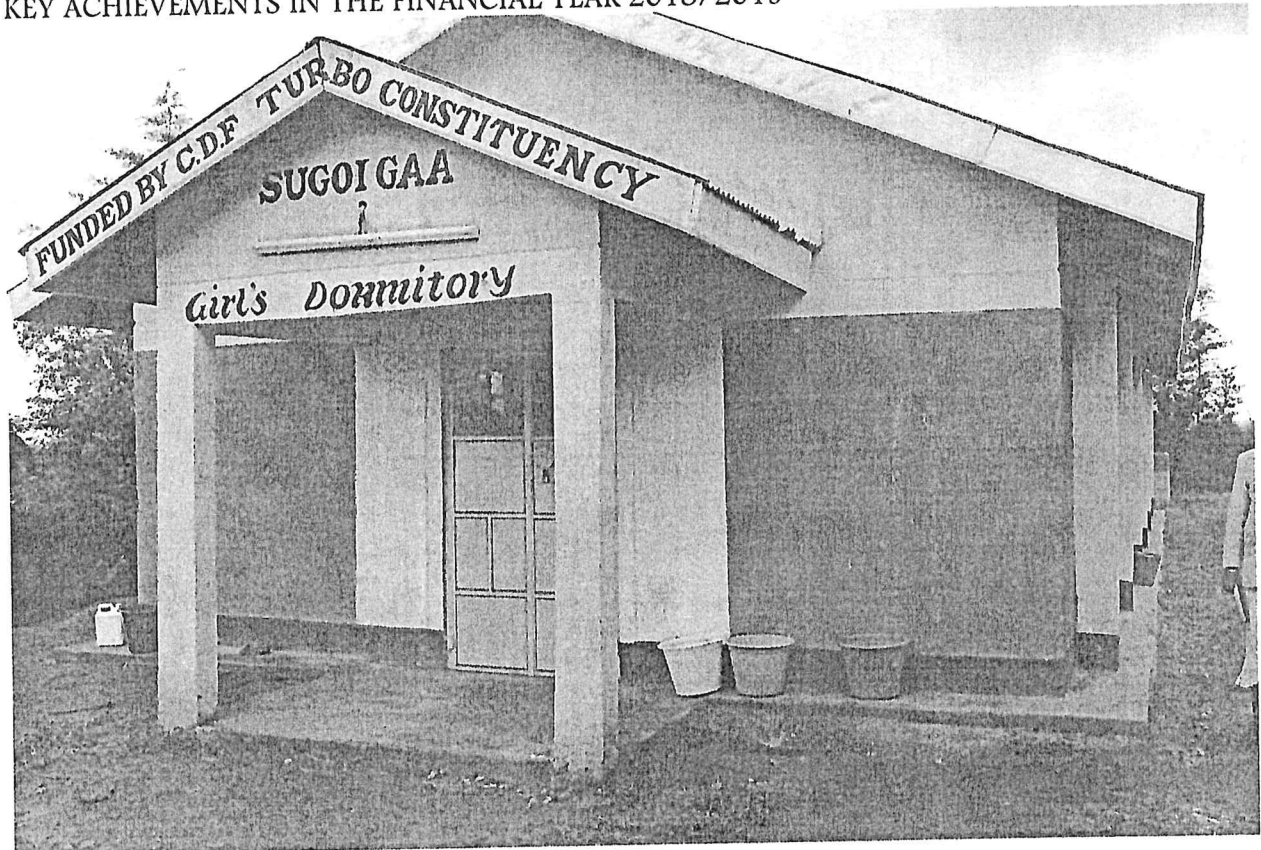
**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**



**KEY ACHIEVEMENTS IN THE FINANCIAL YEAR 2018/2019**

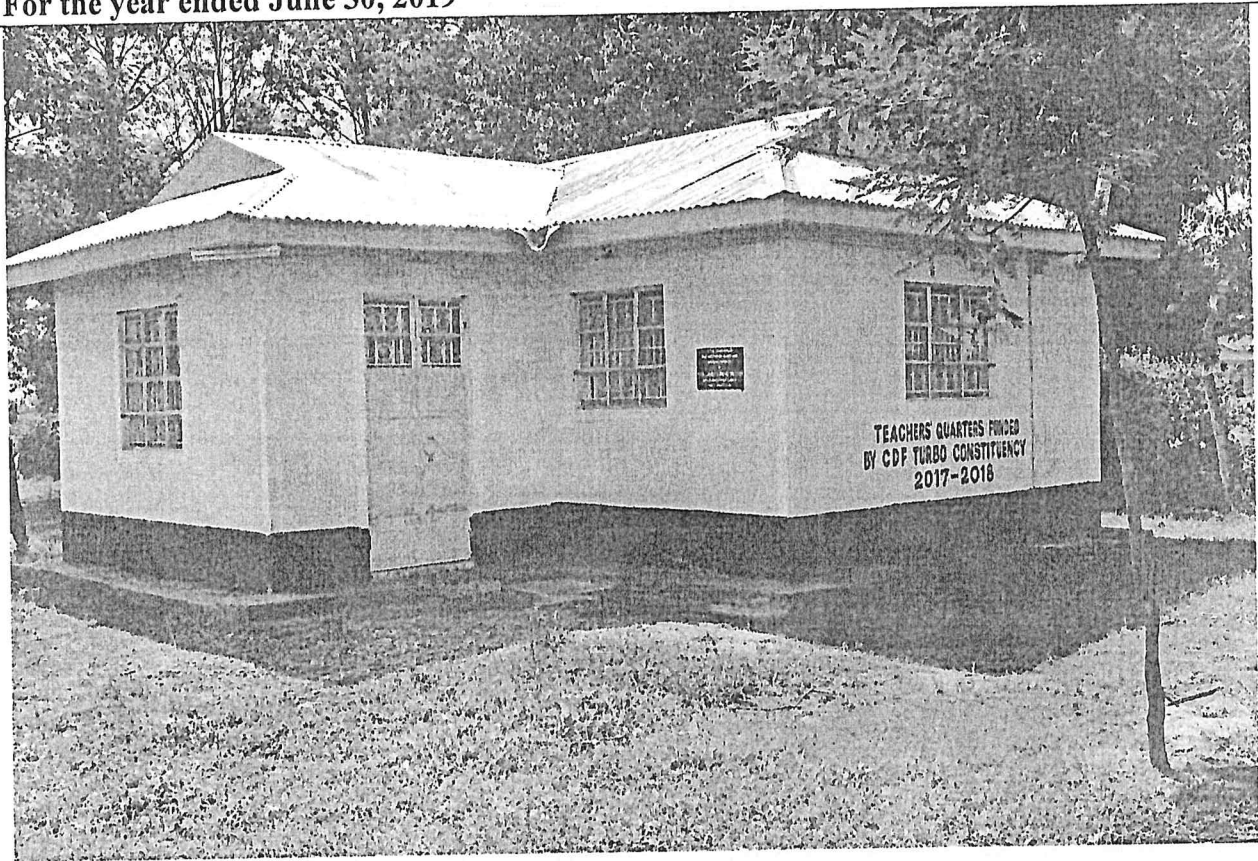


**SUGOI GAA GIRLS DORMITORY**

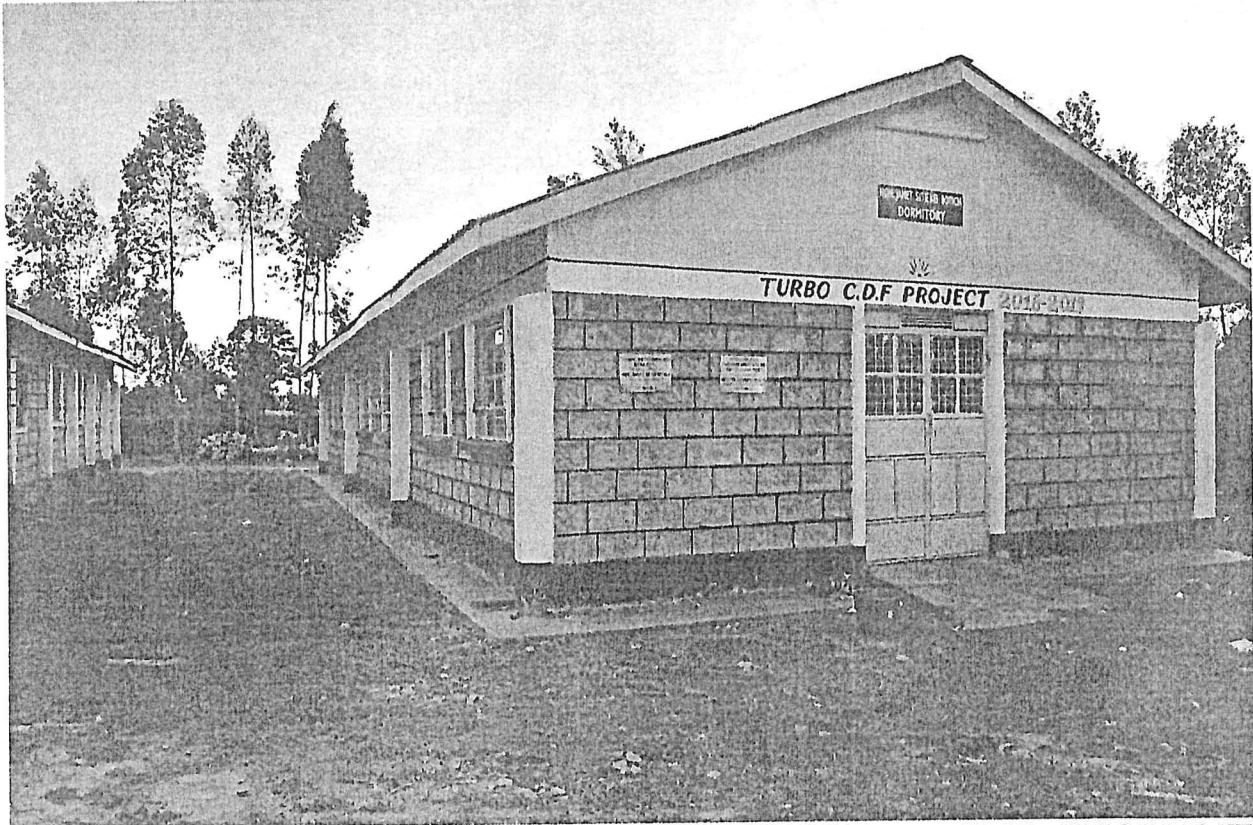
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**



**KAPKEBEN PRIMARY SCHOOL TEACHERS' QUARTERS COMPLETE**



**KAPLELACH HIGH SCHOOL GIRLS DORMITORY  
2018/2019**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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b). NG-CDF TURBO has been able to achieve the following;

1. It has completed 12 dormitories in primary school projects, 16 secondary school projects, which are in use and has resulted in improved infrastructure in our institutions.
2. Funded 1,670 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance.
3. Construction of two (2) AP camps has enabled the constituents to access security services closer to their homes in our constituency.

c). Emerging issues related to NG-CDF in TURBO Constituency are;

1. All learning institutions i.e secondary and primary schools depend on NG-CDF 100% on development as directed by ministry of education

2. Need to compete with counties to justify the long existence of NG-CDF

d). NG-CDF Implementation challenges in TURBO Constituency are;

1. Overdependence of the fund by the public on all development related issues

2. Need for the board to design uniform working programmes for all NG-CDF activities

3. NG-CDFC committees feeling that they are not well remunerated.

Through my leadership, NG-CDFC Turbo constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the quid lines of the NG-CDF ACT 2015

Sign \_\_\_\_\_



MR. NICHOLAS KIBET KORIR

CHAIRMAN NGCDF COMMITTEE

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

**III. STATEMENT OF ENTITY 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, 2019. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, 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 *entity*, 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 entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 29/09/2019.



**Fund Account Manager  
Name: EDWIN ROTICH**



**Sub-County Accountant  
Name: CPA Walter Avihama**





# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURBO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Turbo Constituency set out on pages 9 to 27, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Turbo Constituency as at 30 June, 2019, 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 do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Adverse Opinion**

##### **1. Financial Statements Presentation and Disclosure**

The financial statements for the year ended 30 June, 2019 submitted for audit do not include progress on follow up on auditor's recommendations arising from the auditor's report for the year ended 30 June, 2018.

Under the circumstances, the financial statements for the year ended 30 June, 2019 do not conform to the revised prescribed financial statements reporting template approved by the Public Sector Accounting Board Vide Circular Ref. AG/4/16/1/Vol.IV/76 dated 13 July, 2017.



## 2. Inaccuracies in the Financial Statement

A review of the statement of receipts and payments revealed variances between amounts reflected in the financial statements and the supporting schedules as summarized below:

Item	Financial Statement (Kshs.)	Supporting Schedules (Kshs.)	Variance (Kshs.)
<b>Transfer to Other Government Entities</b>			
Transfers to Primary Schools	22,100,000	21,700,000	400,000
Transfers to Secondary Schools	23,686,207	34,486,207	(10,800,000)
<b>Total</b>	<b>45,786,207</b>	<b>56,186,207</b>	<b>(10,400,000)</b>
<b>Use of Goods and Services</b>			
Communication, Supplies and Services	466,807	146,000	320,807
Training Expenses	515,100	920,245	(405,145)
Office and General Supplies and Services	1,362,752	303,182	1,059,570
Routine Maintenance - Motor Vehicle	1,292,668	1,626,812	(334,144)
Committee Expenses	3,228,000	2,410,000	818,000
Rental of Produced Assets	1,717,528	1,204,254	513,274
Routine Maintenance - Other Assets	327,070	0	327,070
Utilities, Supplies and Services	320,050	0	320,050
Domestic Travel and Subsistence	120,000	0	120,000
Printing, Advertising and Information Supplies & services	443,780	0	443,780
Hospitality Supplies and Services	448,285	0	448,285
Other Operating Expenses	53,500	0	53,500
<b>Total</b>	<b>10,295,540</b>	<b>6,610,493</b>	<b>3,685,047</b>
<b>Other Grants and Transfers</b>			
Security Projects	4,600,000	2,600,000	2,000,000
Sports	1,783,700	788,000	995,700
Emergency	2,096,704	2,096,794	(90)
<b>Total</b>	<b>8,480,404</b>	<b>5,484,794</b>	<b>2,995,610</b>
<b>Grand Total</b>	<b>120,243,898</b>	<b>130,979,194</b>	<b>(10,735,296)</b>

Consequently, the accuracy and completeness of the financial statement figures for the year ended 30 June, 2019 could not be confirmed.

## 3. Cash and Cash Equivalent

The statement of assets and liabilities as at 30 June, 2019 reflects cash and cash equivalents figure of Kshs.12,087,998. However, a review of the bank reconciliation statement for the month of June, 2019 revealed the following: -

**i. Payments in Cash Book not in Bank Statement (Unpresented Cheques)**

The bank reconciliation statement for the month of June, 2019 reflected payments in the cash book not yet recorded in bank statement in respect of unpresented cheques amounting to Kshs.4,615,540 out of which cheques with a total of Kshs.1,212,791 were stale. No reason or explanation was provided for not reversing the stale cheques in the cash book as required by Government Financial Regulations and Procedures. In addition, no information was availed for audit review showing the dates when the unpresented cheques with a total of Kshs.3,402,749 were subsequently cleared in the bank.

**ii. Receipts in the Cash Book not in Bank Statement**

The bank reconciliation statement for the month of June, 2019 reflected receipts in cash book not yet recorded in bank statement amount of Kshs.8,053,521 out of which five payments amounting to Kshs.8,000,000 were made to school's projects but later reversed in the cash book. It is not clear why these payments were reversed in the cash book yet the payments were cleared in the bank.

**iii. Receipts in the Bank Statement not in Cash Book**

Receipts in bank statement not yet recorded in cash book as at 30 June, 2019 amounted to Kshs.44,689 some dating back to July 2018. It was not clear why these receipts have not been traced and posted in the cash book.

**iv. Payments in the Bank Statement not in Cash Book**

Payments in bank statement not yet recorded in cash book as at 30 June, 2019 amounted to Kshs.79,625.06. These were mainly bank charges for the months of April, May and June, 2019. It was not clear why the bank charges were not cleared by raising payment vouchers.

Consequently, the accuracy, validity and completeness of the cash and cash equivalent figure of figure of Kshs.12,087,998 as at 30 June, 2019 could not be confirmed.

**4. Unsupported Project Management Committee Bank Balances**

Not 15.4 and Annex 5 of the financial statements reflect Project Management Committee (PMC) bank balances totalling to Kshs.683,916 as at 30 June, 2019. However, cash books, closing bank balance certificates, bank statements and bank reconciliation statements for the various project management committee accounts were not provided for audit review.

Consequently, the existence, accuracy, validity and completeness of the project management committee bank balances for the year ended 30 June, 2019 could not be confirmed.



## **5. Unsupported Expenditure**

The statement of receipts and payments reflects total payments figure of Kshs.106,214,230. However, payments amounting to Kshs.6,979,098 were not supported by payment vouchers.

Consequently, the propriety of the expenditure amounting to Kshs.6,979,098 for the year ended 30 June, 2019 could not be confirmed.

## **6. Unsupported Use of Goods and Services Expenditure**

### **6.1 Committee Allowances**

Included in the use of goods and services figure of Kshs.10,295,540 reflected in Note 5 to the financial statements is committee expenses figure of Kshs.3,228,000. Audit review and examination of payment vouchers revealed that the payments were not supported by approved minutes, minutes of the meetings as well as the attendance register for meetings held.

Consequently, the propriety of committee expenditure amount of Kshs.3,228,000 could not be confirmed for the year ended 30 June, 2019.

### **6.2 Bulk Fuel Purchase**

Included in the use of goods and services balance of Kshs.10,295,540 reflected in the statement of receipts and payments and Note 5 to the financial statement, is routine maintenance of vehicles and other transport equipment expenses totalling Kshs.1,292,668 out of which Kshs.765,759.50 was incurred on fuel expenses. However, fuel register, detail orders, supplier statements and motor vehicle work tickets were not availed to support the expenditure. Further, it is not clear why the fuel expenses were not reported separately as "fuel, oil and lubricants" under use of goods and services.

Under the Circumstances, the propriety of fuel expenses of Kshs.765,759.50 for the year under review could not be confirmed.

## **7. Unsupported Transfer to Other Government Entities Expenditure**

The statement of receipts and payments reflects transfers to other government units amount of Kshs.45,786,207 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification. This is contrary to Section 15(1)(d) of the National Constituency Development Fund Regulations, 2016 which states that the Project Management Committees shall prepare returns and file them with a Constituency Committee.

Under the circumstances, it was not possible to confirm whether the funds totalling Kshs.45,786,207 were actually received and utilized for.



## **8. Unsupported expenditure on Strategic Plan**

The statement of receipts and payments reflects other payments expenditure of Kshs.3,470,689 incurred on developing a strategic plan for the Fund. However, documents relating to the procurement of the service such as advertisement, tender opening minutes, tender register, technical and financial evaluation report, letter of award and regret to winning and unsuccessful tenderer(s) respectively, letter of offer and acceptance and contract agreement were not availed for audit verification.

Under the Circumstances, the propriety of strategic plan expenses of Kshs.3,470,687 for the year under review could not be confirmed.

## **9. Unconfirmed Other Grants and Transfers**

### **9.1 Sports Expenses**

Included in other grants and transfer figure of Kshs.40,654,334 under Note 7 to the financial statement is sports project balance of Kshs.1,783,700 out of which Kshs.663,000 was paid to two firms for the supply of various sports items including volley balls, foot balls, volley ball nets and soccer jerseys. However, requisition letter, report of the inspection and acceptance committee and the signed distribution list were not provided for audit review.

Consequently, the propriety of the sports projects expenses amounting to Kshs.663,000 for the year ended 30 June, 2019 could not be confirmed.

### **9.2 Bursary**

Included in the other grants and transfers balance of Kshs.40,654,334 reflected in the statement of receipts and payments are bursary disbursements totalling Kshs.28,138,600 which included secondary schools' disbursements of Kshs.5,000,000 and tertiary institutions of Kshs.23,138,600 as disclosed under Note 7 to the financial statements. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming two co-opted members one from the area education office seconded by the Ministry of Education as required by Constituency Development Fund circular reference No. Voll 1/111 dated 13 September, 2010, were not availed for audit review. In addition, a list of those who were awarded bursaries and acknowledgement letters by the schools and tertiary institutions were also not provided for audit review.

Under the circumstances, the Management breached the law and the accuracy and propriety of the bursary disbursements of Kshs.28,138,200.00 for the year under review could not be confirmed.

## **10. Summary of Fixed Asset Register**

Annex 4 of the financial statements reflect summary of fixed asset register balance of Kshs.6,303,374 as at 30 June, 2019. However, the figure did not include additions during the year of Kshs.4,546,164.

Consequently, the accuracy, validity and completeness of the summary of fixed asset register balance of Kshs.6,303,374 for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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 adverse 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**

#### **Budgetary Control and Performance**

National Government Constituencies Development Fund - Turbo Constituency had an approved budget of Kshs.172,957,115 during the financial year 2018/2019 comprising of 2018/2019 allocation of Kshs.109,040,876 and unspent balances brought forward from 2017/2018 budget as an adjustment of Kshs.63,916,240. During the same period, the Fund recorded expenditure of Kshs.106,214,230 or approximately 61% of the budgeted amount resulting in under expenditure of Kshs.66,742,885 or 39% of the budget.

Failure to utilize all the funds as budgeted for is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Turbo Constituency.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Projects Implementation Status Report**

National Government Constituency Development Fund - Turbo Constituency did not avail the project implementation status report for 2018/2019 financial year. However, according

to documents made available, the Fund had an approved budget of Kshs.96,626,207 to be spent on one hundred and forty-six (146) projects out of which an amount of Kshs.56,786,207 was disbursed to seventy-seven (77) projects excluding emergency, environment and sports projects. Sixty-nine (69) projects with a total budget of Kshs.39,840,000 were not funded during the year as detailed in **Appendix I**.

Except for the projects which were verified, the status of the projects and the levels of completion could not be established due to lack of a comprehensive project implementation status report.

Failure to fund or complete the planned projects casts doubt on their implementation and may deny the people of Turbo Constituency the benefits of the projects. Also, there is a risk of misappropriation of project funds due to lack of project Implementation status report for the funded projects.

## **2. Project Verification**

During the year under review, thirty-two (32) projects with total disbursements of Kshs.38,546,087 were verified. Eighteen (18) projects with total disbursements amounting to Kshs.11,500,000 were found to be complete and in use, thirteen (13) projects with a disbursement of Kshs.23,546,087.00 were partially completed and one (1) project with a disbursement of Kshs.3,500,000 had not started as detailed in **Appendix II**. Whereas the land for Kapkaben High School was valued at Kshs.5,000,000 for 1 acre of land, the valuation was done by a private valuer. Also, Turbo Girls High School had not utilized funding amounting to Kshs.3,500,000 and the funds were lying idle in the project bank account.

Consequently, the residents of Turbo Constituency failed to receive the benefits accruing from planned programs and activities for the year ended 30 June, 2019.

## **3. Irregular Hiring of New Staff**

The statement of receipts and payments reflects compensation of employees figure of Kshs.1,461,296. Examination of expenditure records in support of compensation of employees revealed that during the year under review, four (4) new staff members were hired. However, it could not be confirmed whether the recruitment was done through a competitive process as documents in support of the recruitment such as advertisement for the posts, list of shortlisted candidates and interview scores and interview panel recommendation were not availed for audit review. Also, the employee files including copies of the appointment letters were not availed.

Under the circumstances, the Management is in breach of the law.

## **4. Co-funded Construction of Multipurpose Hall at Uasin Gishu High School**

Included in transfer to other government entities figure of Kshs.45,786,207 under Note 6 to the financial statement is transfer to secondary school's balance of Kshs.23,686,207

out of which Kshs.3,500,000 was disbursed to Uasin Gishu High School through cheque No.7051 dated 16/05/2019 which according to the approved project code list was for painting, flooring, wiring and fixing of windows of a multipurpose hall. However, physical verification of the project in the month of February, 2020 revealed that the school utilized the funds on the construction of lintel and roof of the multipurpose hall which was still in progress and roofing materials were on site contrary to the activity that was approved by the Board. Further, it was established that the school Parents Teachers Association (PTA) had also co-funded the project. However, it could not be established which phase of this project was being funded by the PTA and the NG-CDF Turbo.

Under the Circumstances, the propriety of Kshs.3,500,000 for the year under review could not be confirmed.

### 5. Reallocation of Project Funds from the Approved Activities

The statement of receipts and payments reflects transfers to other Government entities figure of Kshs.45,786,207 which according to Note 6 to the financial statements included transfers to secondary school's amount of Kshs.23,686,207 and transfers to primary school's amount of Kshs.22,100,000. Examination of the expenditure records revealed that five (5) projects with a total disbursement of Kshs.2,500,000 incurred expenditure on activities other than those approved by the Board as detailed below.

	Code List	Project Name	Amount (Kshs.)	Approved Project Activity	Activity Actually Implemented
1	Turbo NGCDF 2017/2018	Seiyot Primary School	500,000	Completion of Dormitory at Kshs.200,000 & installation of beds (40).	Construction of Classrooms
2	Turbo NGCDF 2017/2018	Sigowet Primary School	400,000	Construction of one new Teachers Quarters to completion.	Renovation of Classrooms
3	Turbo NGCDF 2017/2018	Seiyot Secondary School	400,000	Construction of one new classroom to completion.	Construction of Dormitory
4	Turbo NGCDF 2017/2018	St. Peters Soin Secondary School	400,000	Construction of one classroom to completion.	Construction of Dormitory
5	Turbo NGCDF 2017/2018	St. John Sokyot Secondary School	800,000	Construction of two new classrooms to completion.	One Classroom constructed at a cost of Kshs.300,000 up to roofing. Kshs.500,000 utilised to finish two classrooms by flooring, wiring, plastering, painting and fitting of doors and windows.
		<b>Total</b>	<b>2,500,000</b>		



No evidence was availed for audit review showing approval by the Board for such re-allocation of funds as required by the National Government Constituencies Development Fund Act, 2015.

Under the circumstances, the propriety of the expenditure of Kshs.2,500,000 for the year ended 30 June, 2019 could not be confirmed.

## **6. Unsupported Construction of Office Building**

The statement of receipts and payments reflects acquisition of assets figure of Kshs.4,4,546,164. Turbo Constituency development fund management incurred a total of Kshs.3,859,880 through payment voucher No.290301 and Cheque Nos.7044/7045/7046 being payments to a construction company for office construction. However, documents relating to procurement and project monitoring reports such as advertisement, tender opening minutes, tender register, technical and financial evaluation report, letter of award and regret to winning and unsuccessful tenderer(s) respectively, letter of offer and acceptance, contract agreement, site handing over, site meeting minutes and project drawings were not availed for audit verification. Further, a verification of the project on 12 February, 2020 revealed that the builder's works were complete with door frames and window grills fitted but plastering not done, mechanical works and electrical works not also done and only a few electrical conduits laid, brandering and ceilings were not yet done. The works were not in progress as the contractor was not on site except for security officers.

Under the circumstances, the propriety of expenditure of Kshs.3,859,880 for the construction of office building for the year under review 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 because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance and Adverse Opinion sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

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

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain 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.

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 financial reporting process, reviewing the effectiveness of how the entity 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.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 going concern 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

30 December, 2021

## Appendices

### Appendix I: Unfunded Projects

S/No.	Project Name	Project Activity	Budget Amount (Kshs.)	Amount Disbursed (Kshs.)
1	Ngenyilel Primary School	Completion of a dormitory by plastering and installation of windows and doors.	400,000	0
2	Kapleketet Primary School	Renovation of three classrooms by plastering, flooring and installation of windows and doors.	300,000	0
3	Cheptabach North Primary School	Construction of one classroom to completion.	500,000	0
4	Sambut Primary School	Construction of one dormitory to roofing level.	800,000	0
5	Lower Kipkaren Primary School	Renovation of 4 classrooms by plastering, flooring, installation of window panes and painting.	400,000	0
6	Atnas Kandie Primary School	Purchase of two water tanks and its fittings for installation in the school capacity of 3000 litres each.	100,000	0
7	Huruma Primary School	Welding of water tank stands in the school.	100,000	0
8	Teldet Primary School	Construction of two new classrooms to completion.	1,000,000	0
9	Emkoin Primary School	Construction of 10 doors New Latrines to completion.	500,000	0
10	Kapkeben Primary School	Construction of two new classrooms to completion	1,000,000	0
11	Kapkoros Primary School	Construction of one classroom for children with special needs to completion.	1,000,000	0
12	Kolongei Primary School	Renovation of five classrooms by plastering, flooring and installation of windows and doors.	500,000	0
13	Kaplelach North Primary School	Construction of one dormitory to completion.	1,000,000	0
14	Kaaboi Primary School	Construction of one teachers' quarters to completion.	500,000	0
15	Kaaboi Primary School	Installation of 40 beds in dormitory in the school.	300,000	0
16	Emkwen Primary School	Construction of three new classrooms in the school to completion.	1,200,000	0
17	Kiplombe Primary School	Installation of 40 beds in dormitory in the school.	300,000	0
18	Kiplombe Primary School	Renovation of six classrooms by plastering, flooring and installation of windows and doors.	600,000	0

S/No.	Project Name	Project Activity	Budget Amount (Kshs.)	Amount Disbursed (Kshs.)
19	Seiyot Primary School	Completion of two classrooms by plastering and installation of windows and doors.	200,000	0
20	Boinet Primary School	Completion of boys dormitory by plastering and installation of windows and doors.	400,000	0
21	Leseru Primary School	Construction of 4 door latrines for boys.	400,000	0
22	Lower Sosiani Primary School	Completion of a dormitory by plastering and installation of windows and doors.	300,000	0
23	Lower Sosiani Primary School	Electrification and wiring of a dormitory and classrooms.	200,000	0
24	Sugoi Gaa Primary School	Construction of two classrooms to completion.	1,000,000	0
25	Kamagut Primary School	Construction of a teachers' quarter to completion.	500,000	0
26	Kamagut Primary School	Installation of 40 beds in the dormitory.	300,000	0
27	Moi Barracks Primary School	Construction of a teachers' quarter to completion.	600,000	0
28	Sambut Primary School	Installation of 40 beds in the dormitory.	300,000	0
29	Aic Chepkongi Primary School	Construction of one classroom to completion.	500,000	0
30	Mogoiywo Primary School	Construction of one classroom to completion.	500,000	0
31	Chemalal Primary School	Construction of four door teachers' latrines.	200,000	0
32	Chemalal Primary School	Installation of 20 beds in the dormitory.	200,000	0
33	Holly Rosary Primary School	Renovation of 14 classrooms by plastering, flooring, installation of window panes and painting.	1,400,000	0
34	Besiebor Primary School	Construction of one multipurpose hall to completion.	1,500,000	0
35	Moro Primary School	Electrification of the school.	150,000	0
36	Kombaeren Primary School	Renovation of 3 classrooms by plastering, flooring, installation of window panes and painting	300,000	0
37	Labuiywet Primary School	Renovation of 5 classrooms by plastering, flooring, installation of window panes and painting.	500,000	0
38	Kapkong Primary School	Construction of a school kitchen to completion	300,000	0

S/No.	Project Name	Project Activity	Budget Amount (Kshs.)	Amount Disbursed (Kshs.)
39	Aic Chepkumia Primary School	Construction of one classroom to completion and completion of one which is at lintel level at Kshs.200,000.	600,000	0
40	Aic Chepkoiyo Primary School	Renovation of 6 classrooms by plastering, flooring, installation of window panes and painting.	550,000	0
41	Manzini Primary School	Construction of one classroom to completion.	500,000	0
42	Sugoi Primary School	Construction of a kitchen in the school.	500,000	0
43	St. Pauls Kenduywa Primary School	Completion of 10 classrooms by plastering, flooring, installation of window panes and painting.	1,000,000	0
44	Murgor Hills Primary School	Construction of a special needs classroom in the school.	500,000	0
45	Murgor Hills Primary School	Electrification of the teachers' quarters'.	30,000	0
46	Elgon Estate Primary School	Completion of two classrooms by plastering, flooring, installation of window panes and painting.	260,000	0
47	Kapkures Primary School	Construction of an administration block to completion.	1,000,000	0
48	Milimani Tuiyobei Primary School	Renovation of 2 classrooms by plastering, flooring, installation of window panes and painting.	200,000	0
49	Chepsaita Primary School	Construction of a teachers' quarters to completion.	500,000	0
50	Mwangaza Primary School	Construction of one classroom to completion.	500,000	0
51	Kapkechui Primary School	Construction of one classroom to completion.	500,000	0
52	Kipyonget Hills Primary School	Completion of a dormitory by plastering and installation of windows and doors.	300,000	0
53	Kimolwet Primary School	Completion of two classrooms by plastering and installation of windows and doors.	200,000	0
54	Kimolwet Primary School	Construction of two new classrooms to completion.	1,000,000	0
55	St. Marys Magoon Primary School	Completion of three classrooms by plastering, installation of windows and doors.	300,000	0
56	Ngenyilel Primary School	Completion of a dormitory by plastering and installation of windows and doors.	300,000	0
57	Bukkwo Primary School	Completion of four classrooms by plastering, installation of windows and doors.	400,000	0

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<b>S/No.</b>	<b>Project Name</b>	<b>Project Activity</b>	<b>Budget Amount (Kshs.)</b>	<b>Amount Disbursed (Kshs.)</b>
58	Tuigoi Primary School	Completion of administration block by plastering, installation of windows and doors.	300,000	0
59	Labuywet Primary School	Construction of five door latrines.	250,000	0
60	Kaptendon Primary School	Construction of a teachers' quarters to completion.	500,000	0
61	Christ The King Sambut High School	Painting, Flooring, Wiring and windows of laboratory.	2,000,000	0
62	Leseru Boys High School	Roofing, Plastering, Painting, doors and windows of Administration Block.	1,300,000	0
63	Sugoi Girls Secondary School	Roofing, Plastering, Painting, doors and windows of Administration Block.	1,200,000	0
64	Ack Kamagut High School	Completion of a multipurpose hall by screeding the floor and erection of walls which had only pillars erected.	1,000,000	0
65	Moi Barracks High School	Painting, Floor, Wiring, Doors and Windows of 1 classroom.	1,000,000	0
66	St. Peters Soin Secondary School	Construction of two new classrooms to completion.	1,000,000	0
67	Ngenyilel Secondary School	Completion of dormitory by roofing, plastering, installation of windows and doors up-to painting.	800,000	0
68	Aic Seiyot Secondary School	Construction of two new classrooms to completion.	600,000	0
69	Kapkoros Secondary School	Renovation of five classrooms by plastering, flooring, installation of window panes and painting.	500,000	0
		<b>Sub-total</b>	<b>39,840,000</b>	<b>0</b>



## Appendix II: Project Verification

No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Results of Verification
1	Eldoret Kandie Secondary School	Completion of four classroom by plastering, flooring and installation of doors and windows.	1,000,000	Floor, plaster and fittings of four classrooms done and in use.
2	Eldoret Kandie Secondary School	Construction of science laboratory.	2,000,000	Floor, walling, plastering, wiring, roofing, gas works and fittings done. Kshs.300,000 remained which was utilised to construct Girls' toilets to completion.
3	Kapkeben High School	Purchase of one acre of land.	3,000,000	The land was valued at Kshs.5,000,000 and the school is yet to finalise the payment so that ownership documents can be transferred to the school.
4	Uasin Gishu high School	Painting, flooring, wiring and windows of a multipurpose hall.	3,500,000	Funds reallocated to construction of Lintel and roofing of multipurpose hall which is 80% complete.
5	Eldoret Township Secondary	Construction of a science laboratory up to roofing level.	2,000,000	Slabbing, walling, plastering, fixing of doors and windows, wiring and roofing done.
6	Kosachei Secondary School	Roofing of a 120 students capacity dormitory which is at lintel level.	500,000	Roofing of dormitory done and not in use.
7	Kosachei Secondary School	Construction of a multipurpose hall in the school to completion.	4,286,207	Foundation slab and walling done. Project at lintel level.
8	Kaptebee Secondary School	Construction of a multipurpose hall to completion.	3,000,000	Foundation and slab done, money still in the bank as the contractor is yet to be paid.
9	Kaptebee Secondary School	Installation of doors, windows and plastering of dormitory.	500,000	Plastering and fitting of doors and windows done and dormitory in use.
10	St. John Sokyot Secondary Sch	Construction of two new classrooms to completion.	800,000	One classroom constructed at a cost of Kshs.300,000 up to roofing. Floor, plastering, windows and door not fitted. The remaining Kshs.500,000 utilised to finish two classrooms by flooring, wiring, plastering, painting and fitting of doors and windows.

No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Results of Verification
11	Turbo Girls Secondary	Construction of one dormitory to completion.	3,500,000	The project has not been started. Money still in the school account.
12	Kaplelach Secondary School	Construction of one dormitory to completion to host 80 students.	1,000,000	Flooring, walling, plastering, fixing of doors and windows, wiring, roofing, partitioning and painting done and is in use.
13	St. John Sigowet High School	Construction of one new dormitory to plastering level.	1,300,000	Flooring, walling, plastering, fixing of doors and windows, wiring, roofing, partitioning and painting done and is in use.
14	Chebarus Pri Sch	Renovation of 4 classrooms by painting replacing of worn out doors and broken window panes.	400,000	Plastering, painting, replacing of worn out doors and broken windows done and in use.
15	Emkoin Primary School	Construction of 10 doors new latrines to completion.	500,000	Slabbing, walling, plastering, fixing of doors and windows and roofing done and in use.
16	Emkwen Primary School	Construction of one new classroom to completion.	400,000	Slabbing, walling, plastering, fixing of doors and windows, roofing and painting done and in use.
17	Kaaboi Primary School	Construction of one new classroom to completion.	400,000	Funds reallocated to construction of teachers' quarters which is complete and in use.
18	Kapkeben Primary School	Construction of two new classrooms to completion.	400,000	Slabbing, walling, plastering, fixing of doors and windows, roofing and painting done and in use.
19	Kapkoros Primary School	Construction of one classroom for children with special needs to completion.	400,000	Slabbing, walling, fixing of doors and windows and roofing done.
20	Kaplelach North School	Construction of 10 doors new latrines to completion.	500,000	Slabbing, walling, plastering, fixing of doors and windows and roofing done and in use.
21	Kapleketet Primary School	Construction of 6 doors new latrines to completion.	300,000	Slabbing, walling, plastering, fixing of doors and windows and roofing done and in use.
22	Kosachei Primary School	Construction of one teachers' quarters to completion.	400,000	Slabbing, walling, plastering and roofing done.
23	Sigowet Primary School	Construction of one teachers' quarters to completion.	400,000	Funds reallocated to renovation of classrooms whereby; plastering, fixing of doors and windows and painting done and in use.

No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Results of Verification
24	Sokyot Primary School	Renovation of 4 classrooms by plastering, flooring, installation of window panes and painting.	400,000	Plastering, flooring, fixing doors and windows, painting done and in use.
25	St. Paul Kenduywo Primary School	Completion of 10 classrooms by plastering, flooring, installation of window panes and painting.	400,000	Plastering, fixing of doors and windows, roofing and painting done and in use.
26	Sugoi Primary School	Construction of a kitchen in the school.	300,000	Slabbing, walling and roofing done.
27	Tebeswet Primary School	Completion of an administration block by installation of windows doors, plastering and screening of floor.	400,000	Plastering, fixing of doors and windows, roofing and screening of floor done and in use.
28	Teldet Primary School	Construction of one new classroom to completion.	500,000	Slabbing, walling, plastering, fixing of doors and windows and roofing done.
29	Sigowet Primary School	Construction of a six door latrine.		Slabbing, walling, plastering, fixing of doors and windows, roofing and painting done and in use.
30	Tapsagoi Chiefs Office	Completion of a chief's office, wiring and purchase of furniture.	1,000,000	Floor, walling, fixing of door frames and window panes, wiring, roofing done. Project not complete and not in use.
31	St. Columbans primary School	Renovation of 12 classrooms.	1,200,000	Renovation of classrooms by; replacing of iron sheets and roofing timber, fitting of doors and windows, plastering of inside walls, floor screening and painting done and in use.
32	NG CDF Turbo Office	Construction of an office block.	3,859,880	Foundation, walling, fixing of door frames and window panes, roofing and plumbing.
		<b>Total</b>	<b>38,546,087</b>	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
TURBO CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

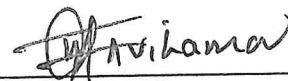
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	108,184,483	84,353,447
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>TOTAL RECEIPTS</b>		<b>108,184,483</b>	<b>84,353,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,461,296	3,563,721
Use of goods and services	5	10,295,540	4,297,363
Transfers to Other Government Units	6	45,786,207	31,900,000
Other grants and transfers	7	40,654,334	35,793,304
Acquisition of Assets	8	4,546,164	0
Other Payments	9	3,470,689	0
<b>TOTAL PAYMENTS</b>		<b>106,214,230</b>	<b>75,554,059</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>1,970,253</u></b>	<b><u>8,799,059</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TURBO Constituency financial statements were approved on 24/09/2019 and signed by:



Fund Account Manager  
Name: EDWIN ROTICH



Sub-County Accountant  
Name: CPA Walter Avihama

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**TURBO CONSTITUENCY**

**Reports and Financial Statements**

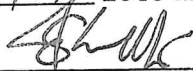
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

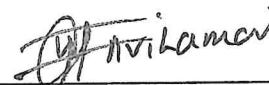
	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	12,087,998	9,731,757
Cash Balances (cash at hand)	10B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>12,087,998</b>	<b>0</b>
Current Receivables			
Outstanding Imprests	11	0	
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,087,998</b>	<b>9,731,757</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable</b>			
Retention	12A	(385,988)	0
Gratuity	12B	0	0
<b>TOTAL FINANCIAL LIABILITES</b>		<b>(385,988)</b>	
<b>NET FINANCIAL ASSETS</b>		<b>11,702,010</b>	<b>9,731,757</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	13	9,731,757	932,699
Surplus/Deficit for the year		1,970,253	8,799,058
Prior year adjustments	14		
<b>NET FINANCIAL POSITION</b>		<b>11,702,010</b>	<b>9,731,757</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TURBO Constituency financial statements were approved on

29/09/ 2019 and signed by:



Fund Account Manager  
Name: EDWIN ROTIC



Sub-County Accountant  
Name: CPA Walter Avihama





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

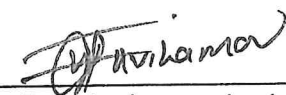
**VI. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
<b>Receipts</b>			
Transfers from NGCDF Board	1	108,184,483	84,353,447
Other Receipts	3	0	0
<b>Total receipts</b>		<b>108,184,483</b>	<b>84,353,447</b>
<b>Payments</b>			
Compensation of Employees	4	1,461,296	3,563,721
Use of goods and services	5	10,295,540	4,297,363
Transfers to Other Government Units	6	45,786,207	31,900,000
Other grants and transfers	7	40,654,334	35,793,304
Other Payments	9	3,470,689	0
<b>Total payments</b>		<b>101,668,066</b>	<b>75,554,388</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Outstanding imprest	11	0	0
Retention Payable	12A	385,988	0
Gratuity Payable	12B	0	0
Prior year adjustments	14	0	
<b>Net Adjustments</b>			
<b>Net cash flow from operating activities</b>		<b>6,902,405</b>	<b>8,799,059</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		0
Acquisition of Assets	9	4,546,164	0
<b>Net cash flows from Investing Activities</b>		<b>4,546,164</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,356,241</b>	<b>8,799,059</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b><u>9,731,757</u></b>	<b>932,699</b>
<b>Cash and cash equivalent at END of the year</b>		<b>12,087,998</b>	<b><u>9,731,757</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TURBO Constituency financial statements were approved on

29/09/2018 and signed by:

  
 Fund Account Manager  
 Name: EDWIN ROTICH

  
 Sub-County Accountant  
 Name: CPA Walter Avihama

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VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	109,040,875.45	54,184,483.15	163,225,358.60	108,184,483	55,040,875.60	66%
Proceeds from Sale of Assets						
Other Receipts	-	-	-	-	-	100%
BALANCE B/F	0	9,731,757	9,731,757	9,731,757	-	100%
<b>TOTAL RECEIPTS</b>	<b>109,040,875.45</b>	<b>63,916,240.15</b>	<b>172,957,115.60</b>	<b>117,916,240.00</b>	<b>55,040,875.60</b>	<b>68%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,200,000	-	3,200,000.00	1,461,296	1,738,704.00	46%
Use of goods and services	6,613,678	5,255,895.00	11,869,573.00	10,295,540	1,574,033.00	87%
Transfers to Other Government Units	59,240,000	38,786,207.00	98,026,207.00	45,786,207	52,240,000.00	47%
Other grants and transfers	39,987,197.45	1,588,866.00	41,576,063.45	40,654,334	921,729.45	98%
Acquisition of Assets	0	11,000,000.00	11,000,000.00	4,546,164	6,453,836.00	41%
Other Payments	0	7,285,272.15	7,285,272.15	3,470,689	3,814,583.15	48%
<b>TOTALS</b>	<b>109,040,875.45</b>	<b>63,916,240.15</b>	<b>172,957,115.60</b>	<b>106,214,230.00</b>	<b>66,742,885.60</b>	<b>61%</b>

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

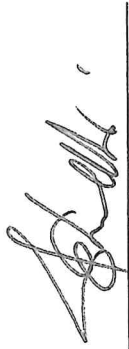
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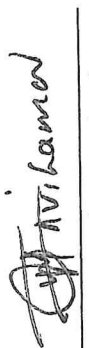


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*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development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

The NGCDF-TURBO Constituency financial statements were approved on 29/09/ 2019 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: EDWIN ROTICH

  
\_\_\_\_\_  
Sub-County Accountant  
Name: CPA Walter Avihama

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## **IX. 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 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**

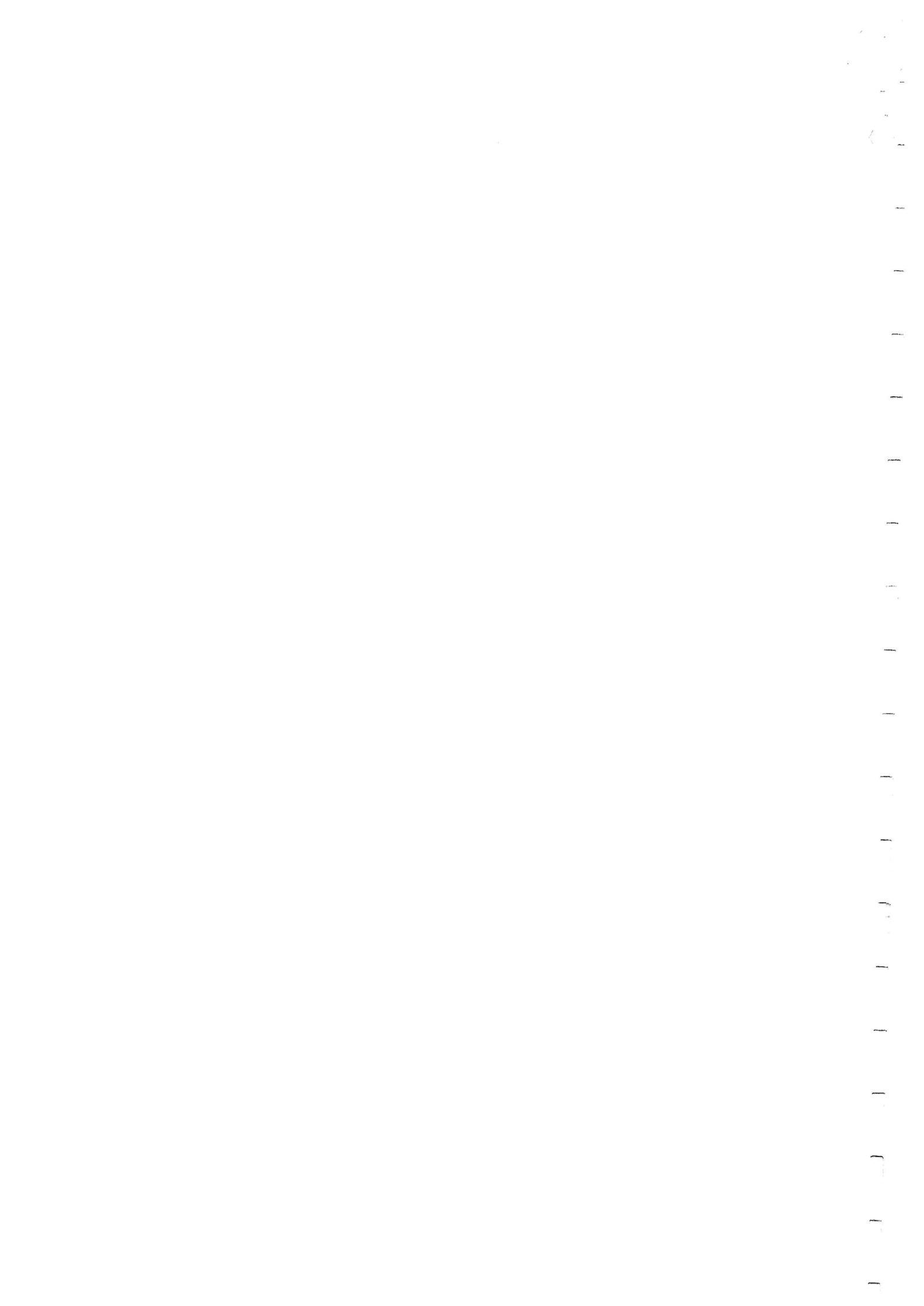
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

### **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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.



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**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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.

**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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**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 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 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.

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**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 30<sup>th</sup> June 2018.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	1		5,500,000
AIE NO	2		40,948,275
AIE NO	3		37,905,172
AIE NO:B005300	1	54,184,483.15	
AIE NO:B030125	2	10,000,000	
AIE NO:B005491	3	20,000,000	
AIE NO:B007494	4	6,000,000	
AIE NO:B042852	5	7,000,000	
AIE NO:B042632	6	11,000,000	
<b>TOTAL</b>		<b>108,184,483.15</b>	<b>84,353,447</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2019

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from Sale of tender documents	00	00
Other Receipts Not Classified Elsewhere	00	00
<b>Total</b>	<b>00</b>	<b>00</b>

**4. COMPENSATION OF EMPLOYEES**

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,461,296	1,663,218
Basic wages of casual labour	0	0
<b>Personal allowances paid as part of salary</b>		
House allowance	00	00
Transport allowance	00	00
Leave allowance	00	00
Gratuity – paid	00	1,898,103
- Accrued	00	0
Other personnel payments	00	0
<b>Total</b>	<b>1,461,296</b>	<b>3,563,721</b>







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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
6.0 Environment	2,180,817	1,020,000	3,200,817		
6.1. ATNAS KANDIE PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.2. UASIN GISHU PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.3. ELDORET KANDIE SECONDARY	80,817	0	80,817	80,817	0
6.4. KAFSAOS PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.5. KAPYEMIT PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.6. TELDET PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.7. KAFSAOS SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.8. SAMBUT PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.9. LESERU PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.10. KAMAGUT PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.11. CHRIST THE KING SAMBUT SEC	50,000	0	50,000	50,000	0
6.12. AINAPNETIK PRIMARY SCH	50,000	0	50,000	50,000	0
6.13. KAMORET SECONDARY SCH	50,000	0	50,000	50,000	0
6.14. MOI BARRACKS PRIMARY SCH	50,000	0	50,000	50,000	0
6.15. LOWER SOSIANI PRIMARY	50,000	0	50,000	50,000	0
6.16. KAPKURES HILL PRIMARY SCH	50,000	0	50,000	50,000	0
6.17. CHEPSAITA PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.18. KAPKECHUI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.19. NGENYILEL PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.20. TUIGOI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.21. KAPKOI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.22. CHEPKATET PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.23. ST. MARYS SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.23. AINAPMOI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.24. KIFLOMBE PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.25. KAABOI PRIMARY SCHOOL	50,000	0	50,000	50,000	0

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Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
6.26. KIPLOMBE SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.27. CHEBRUS SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.28. KAPKIBEN SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.29. TOWN SHIP PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.30. KOLONGEI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.31. ST. PATRICKS PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.32. UMOJA SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.34. KAPTEBEE SECONDARY SCHOOL	50,000	0	50,000	50,000	0
6.35. KAPKONG PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.36. AIC TAFSAGOI SECONDARY	50,000	0	50,000	50,000	0
6.37. CHEFKOYO PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.38. KOSACHEI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.39. AIC TARUS PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.40. TUJYOBEI PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.41. SUGOI GIRLS SECONDARY	50,000	0	50,000	50,000	0
6.42. CHEPKEMEL PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.43. SIGOWET PRIMARY SCHOOL	50,000	0	50,000	50,000	0
6.44. CHEMALAL PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.45. SUGOI PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.46. EMKWEN PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.47. CHEPKEMEL PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.48. ST. PETERS' SOIN SECONDARY	0	50,000	50,000	50,000	0
6.49. CHERAMEI PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.50. ST. JOHN SOKYOT SECONDARY	0	50,000	50,000	50,000	0
6.51. TRET PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.52. KAPLEKETET PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.53. LOWER KIPKAREN PRIMARY	0	50,000	50,000	50,000	0



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – FUNDING COMMITMENTS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
6.54. AIC BESIEBOR PRIMARY SCH	0	50,000	50,000	50,000	0
6.55. LABUYWET PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.56. BOINET PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.57. KURESJET PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.58. ACK SIGOWET SECONDARY	0	50,000	50,000	50,000	0
6.59. KAPKEBEN PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.60. MURGUSI PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.61. KAPTENDON PRIMARY SCHOOL	0	50,000	50,000	50,000	0
6.62. SOSIANI CHIEF'S OFFICE	0	30,000	30,000	0	30,000
6.63. NGENYILEL CHIEFS' OFFICE	0	30,000	30,000	0	30,000
6.64. KAPTEBEE CHIEFS OFFICE	0	30,000	30,000	0	30,000
6.65. LESERU CHIEFS' OFFICE	0	30,000	30,000	0	30,000
<b>7.0 Primary Schools Projects (List all the Projects)</b>	<b>33,040,000</b>	<b>21,700,000</b>	<b>98,026,207</b>	<b>45,786,207</b>	<b>52,240,000</b>
7.1.UASIN GISHU PRIMARY	0	500,000	500,000		
7.2. ATNAS KANDIE PRIMARY SCHOOL	0	1,000,000	1,000,000		
7.3.HURUMA PRIMARY SCHOOL	0	1,000,000	1,000,000		
7.4. KAPSAOS PRIMARY SCHOOL	0	500,000	500,000		
7.5 KAPSAOS PRIMARY SCHOool	0	500,000	500,000		
7.6 TELDET PRIMARY SCHOOL	0	500,000	500,000		
7.7. KAPYEMIT PRIMARY SCHOOL	0	200,000	200,000		
7.8. KAPYEMIT PRIMARY SCHOOL	0	500,000	500,000		
7.9. EMKOIN PRIMARY SCHOOL	0	500,000	500,000		
7.10. KAPKEBEN PRIMARY SCHOOL	0	400,000	400,000		
7.11. KAPKEBEN PRIMARY SCHOOL	0	300,000	300,000		
7.12. KAPKOROS PRIMARY SCHOOL	0	400,000	400,000		
7.13. SIGOWET PRIMARY SCHOOL	0	400,000	400,000		



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - FUNDS CONTINGENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.14. TEBESWET PRIMARY SCHOOL	0	400,000	400,000		
7.15. CHEBARUS PRIMARY SCHOOL	0	400,000	400,000		
7.16. KOLONGEI PRIMARY SCHOOL	0	400,000	400,000		
7.17. KAPLELACH NORTH PRIMARY	0	500,000	500,000		
7.18. KAABOI PRIMARY SCHOOL	0	500,000	500,000		
7.19. EMKWEN PRIMARY SCHOOL	0	400,000	400,000		
7.20. KAFLEKETET PRIMARY SCHOOL	0	300,000	300,000		
7.21. KAPCHUMBA PRIMARY SCHOOL	0	200,000	200,000		
7.22. SEIYOT PRIMARY SCHOOL	0	500,000	500,000		
7.23. CHERAMEI PRIMARY SCHOOL	0	500,000	500,000		
7.24. SAMBUT PRIMARY SCHOOL	0	500,000	500,000		
7.25. CHEFTABACH NORTH PRY	0	400,000	400,000		
7.26. LESERU PRIMARY SCHOOL	0	500,000	500,000		
7.27. KAPTICH PRIMARY SCHOOL	0	400,000	400,000		
7.28. KURESJET PRIMARY SCHOOL	0	400,000	400,000		
7.29. KURESJET PRIMARY SCHOOL	0	700,000	700,000		
7.30. SUGOI PRIMARY SCHOOL	0	300,000	300,000		
7.31. KOSACHEI PRIMARY SCHOOL	0	400,000	400,000		
7.32. ST. PAULS KENDUIYWO PRIMARY	0	400,000	400,000		
7.33. MURGOR HILLS PRIMARY	0	300,000	300,000		
7.34. AIC TARUS PRIMARY SCHOOL	0	200,000	200,000		
7.35. MORO PRIMARY SCHOOL	0	600,000	600,000		
7.36. MURGUSI PRIMARY SCHOOL	0	400,000	400,000		
7.37. KPATENDON PRIMARY SCHOOL	0	400,000	400,000		
7.38. LABUYWET PRIMARY SCHOOL	0	200,000	200,000		
7.39. CHEPKATET PRIMARY SCHOOL	0	800,000	800,000		
7.40. OSORONGAI PRIMARY SCHOOL	0	400,000	400,000		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDING OFFICE - FUNDING STATEMENTS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.41. EMGOIN PRIMARY SCHOOL	0	400,000	400,000		
7.42. SOIN PRIMARY SCHOOL	0	200,000	200,000		
7.43. NGENYILEL PRIMARY SCHOOL	0	400,000	400,000		
7.44. BUKWO PRIMARY SCHOOL	0	200,000	200,000		
7.45. KAPKURES PRIMARY SCHOOL	0	100,000	100,000		
7.46. ST. MARYS MOGOON PRIMARY	00	300,000	300,000		
7.47. CHEKEMEL PRIMARY SCHOOL	0	300,000	300,000		
7.48. MILIMANI PRIMARY SCHOOL	0	300,000	300,000		
7.49. UFENDO PRIMARY SCHOOL	0	200,000	200,000		
7.50. LOWER KIPKAREN PRIMARY	0	400,000	400,000		
7.51. KIPYONGET HILLS PRIMARY SCH	0	400,000	400,000		
7.52. TUIYOBEI GAA PRIMARY	0	500,000	500,000		
7.53. ATNAS KANDIE PRIMARY	100,000				
7.54. HURUMA PRIMARY SCHOOL	100,000				
7.55. TELDET PRIMARY SCHOOL	1,000,000				
7.56. EMKOIN PRIMARY SCHOOL	500,000				
7.57. KAPKEBEN PRIMARY SCHOOL	1,000,000				
7.58. KAFKOROS PRIMARY SCHOOL	1,000,000				
7.59. KOLONGEI PRIMARY	500,000				
7.60. KAPLELACH NORTH PRIMARY	1,000,000				
7.61. KAABOI PRIMARY SCHOOL	500,000				
7.62. KAABOI PRIMARY SCHOOL	300,000				
7.63. EMKWEN PRIMARY SCHOOL	1,200,000				
7.64. KAPLEKET PRIMARY SCHOOL	300,000				
7.65. KIPLOMBE PRIMARY SCHOOL	300,000				
7.66. KIPLOMBE PRIMARY SCHOOL	600,000				
7.67. SEIYOT PRIMARY SCHOOL	200,000				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDS (INGCDEF) - KINSHASA PROVINCE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.68. BOINET PRIMARY SCHOOL	400,000				
7.69. LESERU PRIMARY SCHOOL	400,000				
7.70. LOWER SOSIANI PRIMARY	300,000				
7.71. LOWER SOSIANI PRIMARY	200,000				
7.72. SUGOI GAA PRIMARY SCHOOL	200,000				
7.73. SUGOI GAA PRIMARY SCHOOL	1,000,000				
7.74. CHEPTABACH NORTH PRIMARY	500,000				
7.75. KAMAGUT PRIMARY SCHOOL	500,000				
7.76. KAMAGUT PRIMARY SCHOOL	300,000				
7.77. MOI BARRACKS PRIMARY SCHOOL	600,000				
7.78. SAMBUT PRIMARY SCHOOL	300,000				
7.79. SAMBUT PRIMARY SCHOOL	800,000				
7.80. AIC CHEPKONGI PRIMARY SCHOOL	500,000				
7.81. MOKOIYWO PRIMARY SCHOOL	500,000				
7.82. CHEMALAL PRIMARY SCH	200,000				
7.83. CHEMALA PRIMARY SCHOOL	200,000				
7.84. HOLY ROSARY PRIMARY SCHOOL	1,400,000				
7.85. BESIEBOR PRIMARY SCHOOL	1,500,000				
7.86. MORO PRIMARY SCHOOL	150,000				
7.87. KOMBAEREN PRIMARY SCHOOL	300,000				
7.88. LABUYWET PRIMARY SCHOOL	500,000				
7.89. KAPKONG PRIMARY SCHOOL	300,000				
7.90. AIC CHEFKUMIA PRIMARY SCH	600,000				
7.91. AIC CHEFKOIYO PRIMARY SCH	550,000				
7.92. MANZINI PRIMARY SCHOOL	500,000				
7.93. SUGOI PRIMARY SCHOOL	500,000				
7.94. ST. PAUL KENDUYWO PRY	1,000,000				



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURKUS CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.95. SOKYOT PRIMARY SCHOOL	400,000				
7.96. MURGOR HILLS PRIMARY SCH	500,000				
7.97. MURGOR HILLS PRIMARY SCH	30,000				
7.98. ST. COLUMBANS PRY. SCH.	1,200,000				
7.99. ELGON ESTATE PRIMARY SCHOOL	260,000				
7.99.1 LOWER KIPKAREN PRIMARY	400,000				
7.99.2 KAFKURES PRIMARY SCH.	1,000,000				
7.99.3 MILIMANI TUIYOBEI PRIMARY	200,000				
7.99.4 CHEFSAITA PRIMARY	500,000				
7.99.5 MWANGAZA PRIMARY	500,000				
7.99.6 KAFKECHUI PRIMAARY SCH	500,000				
7.99.7 AIC KIFYONGET PRY	700,000				
7.99.8 KIFYONGET HILLS PRIMARY	300,000				
7.99.9 KIMOLWET PRIMARY SCHOOL	200,000				
7.99.10 KIMOLWET PRIMARY SCH.	1,000,000				
7.99.11 ST. MARYS MOGOON PRY	300,000				
7.99.12 NGENYILEL PRIMARY	300,000				
7.99.13 BUKWO PRIMARY SCHOOL	400,000				
7.99.14 TUIGOI PRIMARY SCHOOL	300,000				
7.99.15 LABUYWET PRIMARY SCH.	250,000				
7.99.16 KAPTENDON PRIMARY SCHOOL	500,000				
<b>8.0 Secondary Schools Projects all the Projects</b>	<b>26,200,000</b>	<b>17,086,207</b>			
8.1. ELDOROT KANDIE SECONDARY		1,000,000			
8.2. KAPLACH SECONDARY SCH		1,000,000			
8.3.KAMORET SECONDARY SCHOOL		800,000			
8.4. SEIYOT SECONDARY SCHOOL		400,000			



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	4,546,164	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	<b>4,546,164</b>	<b>0</b>

**9. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	3,470,689	0
ICT Hub	0	0
	<b>3,470,689</b>	<b>0</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIRD QUARTER REPORT**

**Reports and Financial Statements  
For the year ended June 30, 2019**

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
9.0 Tertiary institutions Projects (List all the Projects)	0				
9.1 NONE	0	0	0	0	0
10.0 Security Projects					
10.1. KAPYEMIT CHIEFS OFFICE	200,000	0	200,000	0	200,000
10.2. KAPKOROS ADMINISTRATION POLICE CAMP	400,000	0	400,000	0	400,000
10.3. TAPSAGOI CHIEFS OFFICE	1,000,000	0	1,000,000	0	1,000,000
10.4. NGENYILEL CHIEFS OFFICE	800,000	0	800,000	0	800,000
10.5. CHEPSAITA CHIEFS' OFFICE	1,000,000	0	1,000,000	1,000,000	0
10.6. SIGOWET CHIEFS' OFFICE	0	400,000	400,000	400,000	0
10.7. CHERAMEI CHIEFS OFFICE	0	200,000	200,000	200,000	0
10.8. KAPYEMIT CHIEFS OFFICE	0	800,000	800,000	800,000	0
10.9.					
11.0 Acquisition of assets	0	0	0	0	0
11.1 Motor Vehicles (including motorbikes)	0	0	0	0	0
11.2 Construction of CDF office	0	11,000,000	11,000,000	4,546,164	6,453,836
11.3 Purchase of furniture and equipment	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0
12.0 Others	0	0	0	0	0
12.1 Strategic Plan		3,500,000	3,500,000	3,470,689	29,311
12.2 Innovation Hub	0	4,677,027	4,677,027	0	4,677,027

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
Cooperative Bank of Kenya Eldoret West Branch 01141598056700	12,087,998.10	9,731,757
<b>Total</b>	<b>12,087,998</b>	<b>9,731,757</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>specify</i> )	0	0
	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide cash count certificates for each]</i>		

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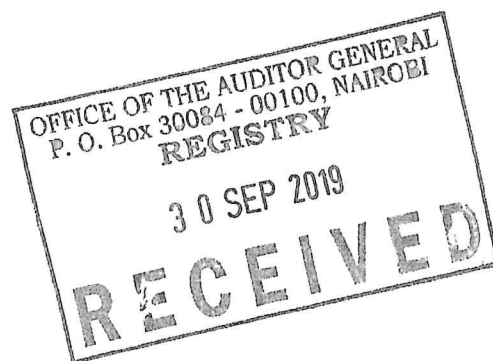
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -TURBO  
CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.5. KOSACHEI SECONDARY SCHOOL		500,000			
8.6. SOKYOT SECONDARY SCHOOL		800,000			
8.7. KAPTEBEE SECONDARY SCHOOL		500,000			
8.8. TURBO GIRLS SECONDARY		1,000,000			
8.9. CHEPSAITA SECONDARY SCHOOL		500,000			
8.10 MURGUSI SECONDARY SCHOOL		400,000			
8.11. ST. PETERS' SOIN SECONDARY		400,000			
8.12 ELDORET KANDIE SECONDARY	2,000,000				
8.13. ELDORET TOWNSHIP SECONDARY	2,000,000				
8.14. KAPKEBEN SECONDARY	3,000,000				
8.15. UASINGISHU HIGH SCHOOL	3,500,000				
8.16. KAFSAOS SECONDARY SCHOOL	500,000				
8.17. ACK ST. JOHN SIGOWET SECONDARY	1,300,000				
8.18. LESERU BOYS HIGH SCHOOL	1,300,000				
8.19. ACK KAMAGUT HIGH SCHOOL	1,000,000				
8.20. AIC SEIYOT SECONDARY	600,000				
8.21. MOI BARRACKS HIGH SCHOOL	1,000,000				
8.22. CHRIST THE KING SAMBUT	2,000,000				
8.23. SUGOI GIRLS HIGH SCHOOL	1,200,000				
8.24. TAFSAGOI SECONDARY SCHOOL	2,000,000				
8.25. KAPTEBEE SECONDARY SCHOOL	3,000,000				
8.26. ST. PETERS' SOIN SECONDARY	1,000,000				
8.27. NGENYILEL SECONDARY SCHOOL	800,000				
8.28. ST. MARYS OSORONGAI SECONDARY	0	3,000,000			
8.29. KOSACHEI SECONDARY SCHOOL	0	4,286,207			
8.30. TURBO GIRLS SECONDARY SCHOOL	0	2,500,000			
	0				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	3,228,000	2,748,000
Utilities, supplies and services	320,050	0
Communication, supplies and services	466,807	0
Domestic travel and subsistence	120,000	0
Printing, advertising and information supplies & services	443,780	0
Rentals of produced assets	1,717,528	587,563
Training expenses	515,100	500,000
Hospitality supplies and services	448,285	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	1,362,752	0
Other operating expenses	53,500	0
Routine maintenance – vehicles and other transport equipment	1,292,668	461,800
Routine maintenance – other assets	327,070	0
<b>Total</b>	<b>10,295,540</b>	<b>4,297,363</b>



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	0	0
Transfers to primary schools (see attached list)	22,100,000	24,900,000
Transfers to secondary schools (see attached list)	23,686,207	7,000,000
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>45,786,207</b>	<b>31,900,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,000,000	5,700,000
Bursary – tertiary institutions (see attached list)	23,138,600	19,584,000
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Security projects (see attached list)	4,600,000	2,097,517
Sports projects (see attached list)	1,783,700	2,500,000
Environment projects (see attached list)	4,035,240	1,468,900
Emergency projects (see attached list)	2,096,704	4,442,887
<b>Total</b>	<b>40,654,334</b>	<b>35,793,304</b>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2019  
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Total</i>				<u>00</u>

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

**12A. RETENTION**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
METTO CONSTRUCTION COMPAMY	385,988	0
	0	0
	0	0
	0	0
<b>Total</b>	<b>385,988</b>	<b>00</b>

*[Provide short appropriate explanations as necessary]*

**12B. STAFF GRATUITY OUTSTANDING**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		0
<b>Total</b>	<b>00</b>	<b>00</b>

*[Provide short appropriate explanations as necessary]*

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TURBO CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2019

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**13. BALANCES BROUGHT FORWARD**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
	<b>Kshs (1<sup>st</sup> July 2018)</b>	<b>Kshs (1<sup>st</sup> July 2017)</b>
Bank accounts	9,731,757	932,699
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>9,731,757</b>	<b>932,699</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
		0
<b>Total</b>	<b>00</b>	<b>00</b>

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**

**TURBO CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<b>00</b>	<b>00</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0
	<b>00</b>	<b>00</b>

**15.3: UNUTILIZED FUND (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,738,704	168,348
Use of goods and services	1,574,033	257,058
Amounts due to other Government entities (see attached list)	52,240,000	41,367,180
Amounts due to other grants and other transfers (see attached list)	921,729.45	10,790,956
Acquisition of assets	6,453,836	11,000,000
Others (ICT HUBS)	3,814,583.15	0
	<b>66,742,885.60</b>	<b>63,583,542</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 TURBO CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**15.4: PMC account balances (See Annex 5)**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	683,916.47	142,017.29
	<b>683,916.47</b>	<b>142,017.29</b>

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**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	A	B	C	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
<b>Grand Total</b>					

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**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		A	B	C	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
	Sub-Total					
<b>Middle Management</b>						
4.						
5.						
6.						
	Sub-Total					
<b>Unionisable Employees</b>						
7.						
8.						
9.						
	Sub-Total					
<b>Others (specify)</b>						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					













NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements  
For the year ended June 30, 2019 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	5,500,000	0	0	5,500,000
Office equipment, furniture and fittings	803,374	0	0	803,374
ICT Equipment, Software and Other ICT Assets	0	0	0	0
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>6,303,374</b>	<b>0</b>	<b>0</b>	<b>6,303,374</b>



**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs)**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KAPYEMIT PRIMARY SCHOOL	COOPERATIVE BANK	01141598621200	602.50	3,55
SOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141685945900	1,682.50	51
TENDWA OSORONGAI PRIMARY	COOPERATIVE BANK	01141598643400	3,702.50	3072.5
TUIGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141685242000	863.50	2863.1
AIC BESIEBOR PRIMARY SCHOOL	COOPERATIVE BANK	01141685242000	2,797.50	4,777.
CHEPSAITA PRIMARY SCHOOL	COOPERATIVE BANK	01141598390000	2,462.50	1962.
KANETIK POLYTECHNIC	COOPERATIVE BANK	01141598390000	213,943.70	1642.
MURGUSI PRIMARY SCHOOL	COOPERATIVE BANK	01141598632800	1,560	1055.
KOMBAEREN PRIMARY SCHOOL	COOPERATIVE BANK	01141598996800	3,302.50	2042
LOWER SOSIANNI PRIMARY SCHOOL	COOPERATIVE BANK	01141598987400	1,412.50	312
CHEPKOIYO NORTH PRIMARY SCHOOL	COOPERATIVE BANK	01141598197600	2,147.50	1027
KAPTENDON PRIMARY SCHOOL	COOPERATIVE BANK	01141598572400	200.85	3318
MWANGAZA PRIMARY SCHOOL	COOPERATIVE BANK	01141598540300	1,172.50	10
UPENDO PRIMARY SCHOOL	COOPERATIVE BANK	01141598978100	1,162.50	1062
MILIMANI PRIMARY SCHOOL	COOPERATIVE BANK	01141685269200	857.50	36532
CHEPKEMEL PRIMARY SCHOOL	COOPERATIVE BANK	01141685241300	753.50	1822
MURGOR HILL PRIMARY SCHOOL	COOPERATIVE BANK	01141685903900	1,342.00	
SUGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141685279100	6,332.50	623
TUIYOBEL GAA PRIMARY SCHOOL	COOPERATIVE BANK	01141598179300	2,082.50	69
KOSACHEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598337800	3,232.50	333
CHEPKUMIA PRIMARY SCHOOL	COOPERATIVE BANK	01141458463700	1,822.50	61
TAPSAGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598213100	820.50	40





**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs)**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
TUIYOBEI GAA PRIMARY SCHOOL	COOPERATIVE BANK	01141598179300	2,082.50	69
MANZINI PRIMARY SCHOOL	COOPERATIVE BANK	01141598187000	183.17	10
AIC TIRET PRIMARY SCHOOL	COOPERATIVE BANK	01141685239900	4,092.30	2,99
ST. JOSEPH EMGOIN PRIMARY	COOPERATIVE BANK	01141685115900	12,682.50	10,112.5
KAPLEKETET PRIMARY SCHOOL	COOPERATIVE BANK	01139686536100	1,479.20	0.0
CHEBARUS PRIMARY SCHOOL	COOPERATIVE BANK	01141598588700	4,152.50	1,032.0
CHERAMEI PRIMARY SCHOOL	COOPERATIVE BANK	01141686005700	3,983.50	2,342.0
KAPKEBEN PRIMARY SCHOOL	COOPERATIVE BANK	01141598541300	2,002.50	2.0
EMKOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141598614400	3,612.50	5,492.0
KAPTICH PRIMARY SCHOOL	COOPERATIVE BANK	01141598289200	7,392.50	5,492.0
SIGOWET PRIMARY SCHOOL	COOPERATIVE BANK	01141685271200	3,952.50	2,252.0
KURESIET PRIMARY SCHOOL	COOPERATIVE BANK	01141685295200	4,102.50	3,092.0
ATNAS KANDIE PRIMARY SCHOOL	COOPERATIVE BANK	01141598571300	66,836	1,006
CHEPKONGI PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	0	662
MOGOON PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	1,125	155
KOLONGEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598013900	24	3
ST. COLUMBANS PRIMARY SCH.	COOPERATIVE BANK	01141685240900	246,357.50	5,832
CHEMALAL PRIMARY SCHOOL	COOPERATIVE BANK	01141598217400	322.75	1,418
KAPCHUMBA PRIMARY SCHOOL	COOPERATIVE BANK	01141685277800	2,861.50	1,820
KAPKONG PRIMARY SCHOOL	COOPERATIVE BANK	01141598533800	51,142.50	13,490
KAABOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598585800	162.50	146
SAMBUT PRIMARY SCHOOL	COOPERATIVE BANK	01141685106300	3,612.50	1,56
NGENYILEL PRIMARY SCHOOL	COOPERATIVE BANK	01141598973500	842.50	84



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs)**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
LABUIYWET PRIMARY SCHOOL	COOPERATIVE BANK	01141598990500	9,957.50	1,612.5
<b>TOTAL</b>			<b>683,916.47</b>	<b>142,017.2</b>



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs)**  
**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame (Put date when you expect the issue to be resolved)

