


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT:	23 FEB 2022	DAY. Wed.
TABLED BY: OF	The majority whip Hon. E. Wangwe mp.	
CLERK-AT THE-TABLE:	Benson Inzofu.	

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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -TURBO CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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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 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
.		
1	A.I.E holder	Rotich Edwin
2	Sub-County Accountant	CPA David Opiyo
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
4th Floor
P.O Box 10894-30100
ELDORET

TURBO CONSTITUENCY

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For the year ended June 30, 2020

(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

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

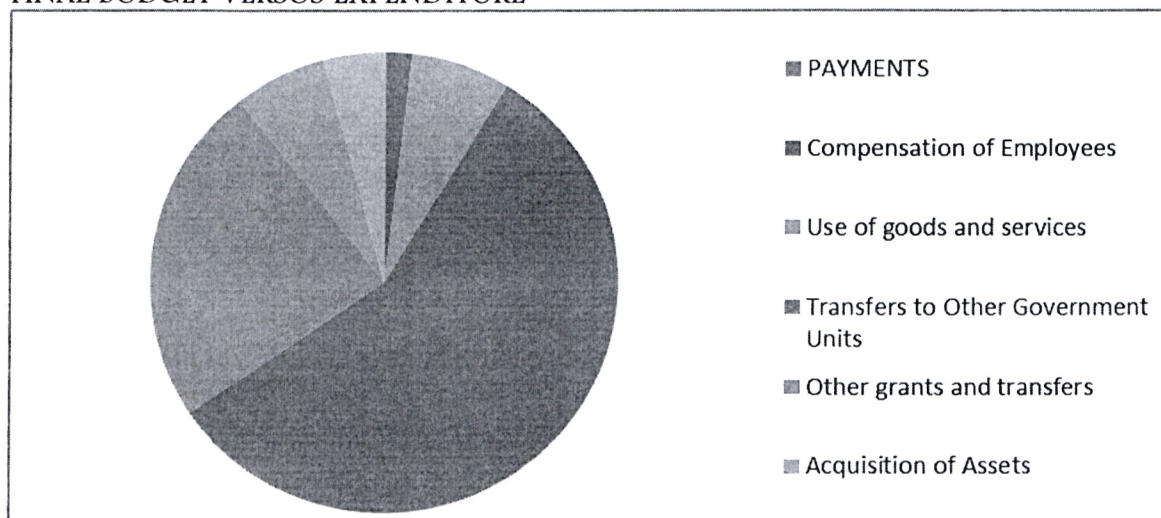
Reports and Financial Statements

For the year ended June 30, 2020

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	c=a+b	d	e=c-d	f=d/c %
RECEIPTS				
Transfers from NG-CDF Board	204,496,597	135,728,874	68,767,723	66.4%
Proceeds from Sale of Assets	-	-	-	0.0%
Other Receipts	-	-	-	-
TOTAL RECEIPTS	204,496,597	135,728,874	68,767,723	66.4%
PAYMENTS				
Compensation of Employees	3,200,000	1,996,848	1,203,152	62.4%
Use of goods and services	12,294,905	11,774,923	519,982	95.8%
Transfers to Other Government Units	114,840,000	49,440,000	65,400,000	43.1%
Other grants and transfers	59,430,830	49,277,400	10,153,430	82.9%
Acquisition of Assets	10,053,835	4,364,831	5,689,004	43.4%
Other Payments	4,677,027	-	4,677,027	-
TOTAL	204,496,597	116,854,002	87,642,595	57.1%

FINAL BUDGET VERSUS EXPENDITURE





ACK SIGOWET SECONDARY DORMITORY

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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KAPLELACH HIGH SCHOOL GIRLS DORMITORY 2018/2019

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 1,976 needy students in both secondary and tertiary institutions which has resulted in students' retention in school and improved their academic performance.
3. Construction of 5 chiefs offices/ AP camps which 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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TURBO CONSTITUENCY

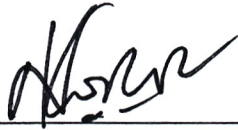
Reports and Financial Statements

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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 guidelines of the NG-CDF ACT 2015

Sign _____



MR. NICHOLAS KIBET KORIR
CHAIRMAN NGCDF COMMITTEE

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

**Reports and Financial Statements
For the year ended June 30, 2020**

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

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

- a) More needy and vulnerable students will access NG-CDF bursaries
- b) Conducive learning environment through investment in education and training infrastructure and equipments.
- c) Improved academic performance and increased transition rate
- d) Access to clean and safe water in schools
- e) Improved sanitation facilities in schools
- f) Children with disability will access equitable and quality education
- g) Increased number of standard housing units for security personnel
- h) Improved working and living conditions for security personnel
- i) Peace, security and stability of Turbo constituency
- j) Exposure, support and nurturing of talented youth
- k) Youth empowerment through sports
- l) Increased computer literacy levels through provision of ICT hubs and construction of computer labs in schools in the constituency
- m) Human capital development through capacity building of NGCDFC and PMC on project management cycle.

Progress on attainment of Strategic development objectives

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

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from 61 to 74 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have all the locations within the constituency have a chief's office/ AP camps	Improved working and living conditions for security personnel	-number of chief's offices	In FY 19/20 -we increased the number of chief's offices built from 2 to 4.
Environment	To improve on the forest cover in the constituency. Access to clean and safe water in schools	Improved sanitation facilities in schools	<ul style="list-style-type: none"> -number of water tanks supplied to schools -number of seedlings procured by schools 	In FY 19/20 -we increased the number of water tanks supplied to schools
Sports	Nurture, expose and support youth talent in the constituency	Youth empowerment through sports	-number of tournaments held in the FY.	In FY 19/20 -we conducted several tournaments within the constituency.
Disaster Management	To respond to emergencies within the constituency	Timely response to emergencies	-number of emergencies funded within the FY.	In FY 19/20 -we funded 5 emergency cases within the constituency.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – TURBO Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile

TURBO NG-CDFC ensures that all funded projects are originating from the wananchi through public participation for the sake of sustainability of funding to projects and ensure that there are no stalled projects in cases change of political patronage.

2. Environmental performance

TURBO NG-CDF insists on the 2% allocation to environmental activities that targets funding of tree planting, water storage facilities in schools. To ensure that the activities are sustained, each school must provide a safe and secure place for planting tree seedlings and installation of water tanks.

3. Employee welfare

NG-CDF TURBO has engaged employees of both genders employed under competitive interview and are engaged in a contract of three years renewable. They are also subject to on the job training on a need basis.

4. Market place practices-

a) Responsible competition practice.

TURBO NG-CDF engages its PMC's to advertise whenever they are implementing projects so as to ensure that all interested suppliers of materials and services are competitively sourced. This is in order to get rid of complaints of direct sourcing but responsible competitive practices.

b) Responsible Supply chain and supplier relations-

TURBO NG-CDF engages its PMC's to advertise whenever they are implementing projects so as to ensure that all interested suppliers of materials and services are competitively sourced. This is in order to get rid of complaints of direct sourcing but responsible competitive practices.

c) Responsible marketing and advertisement- for TURBO NG-CDF to maintain ethical marketing practices the office ensures that all service providers are centrally prequalified with the County Chain management officer so as to have all suppliers in one central place who have equal chances of being awarded contracts.

d) Product stewardship- in order to safeguard consumer rights and interests the office strictly insists on purchase of original products and not counterfeits.

5. Community Engagements- Turbo NG-CDFC has involved itself in promotion of education activities within the constituency by sponsoring mock examination, sporting events, environmental activities, project management committee training and development within the financial year.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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V. 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, 2020. 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, 2020, 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 _____ 2020.



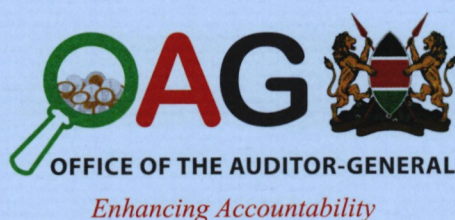
**Fund Account Manager
Name: Edwin Rotich**



**Sub-County Accountant
Name: David Odiyo
ICPAK Member Number:**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Turbo Constituency set out on pages 14 to 57, which comprise the statement of assets and liabilities as at 30 June, 2020, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Turbo Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Presentation and Accuracy of Financial Statements

A review of the financial statements for the year ended 30 June, 2020 provided for audit revealed the following inaccuracies:

- i) The statement of receipts and payments reflects transfers from CDF Board-AIE's received of Kshs.123,640,876 which is at variance with Kshs.135,728,874 reflected in the summary statement of appropriation: Recurrent and development combined resulting to a variance of Kshs.12,087,998.
- ii) The statement of receipts and payments reflect acquisition of assets figure of Kshs.3,764,831 while the summary statement of appropriation: Recurrent and development combined reflects a figure of Kshs.4,364,831 resulting to unexplained variance of Kshs.600,000.
- iii) The statement of receipts and payments reflects a surplus for the year ended 30 June, 2020 of Kshs.6,786,874 which vary with the re-computed surplus figure of

Kshs.7,386,874 resulting to a variance of Kshs.600,000 which has not been explained.

- iv) The statement of cash flow reflects adjustments figure of Kshs.600,000 which is not supported.
- v) The budget execution by programme and sub-programmes reflects total committee allowances and other committee expenses of Kshs.4,262,500 which vary with the total of Kshs.5,021,500 reflected in Note 5 to the financial statements resulting to a variance of Kshs.759,000.
- vi) The figures in the PMC account balances reflected in Note 17.4 to the financial statements have not been rounded off to the nearest Kenya shilling as stated in policy 3 of the significant accounting policies which indicates that the financial statements are prepared in Kenya shillings and all values are rounded to the nearest Kenya shillings.

Under the circumstances, the financial statements are not accurately presented in accordance with International Public Sector Accounting Standards and the Financial reporting template.

2.0 Un accounted Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.11,774,923 in respect of use of goods and services as disclosed in Note 5 to the financial statements. However, documents in support of the expenditure including payment vouchers, utility bills, lease agreement for rented offices, invitation letters, training needs assessment attendance registers for training expenses, fuel register, detail orders, supplier statements and motor vehicle work tickets were not provided for audit.

Under the circumstances, the validity and accuracy of the expenditure of Kshs.11,774,923 for the year ended 30 June, 2020 could not be confirmed.

3.0 Unaccounted expenditure on Sports

As disclosed in note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.49,277,400 in respect of other grants and other payments out of which Kshs.2,661,750 relates to sports out of which an expenditure of Kshs.1,591,750 was incurred on the purchase of trophies, sports uniforms, balls and goal post nets. However, the payment vouchers and procurement records such as list of prequalified suppliers, inspection and acceptance committee and distribution list of items were not provided for audit.

Under the circumstances, the validity and occurrence of the expenditure Kshs.2,661,750 in respect of sports for the year ended 30 June, 2020 could not be confirmed.

4.0 Understated Cash and Cash Equivalentents

The statement of financial assets as at 30 June, 2020 reflects cash and cash equivalent figure of Kshs.18,874,872. However, the bank reconciliation statement for the month of June, 2020 reflected unrepresented cheques amounting to Kshs.16,555,004.10 out of which cheques totaling Kshs.759,957 were stale and had not been reversed in the cash book and hence understating the cash and cash equivalentents by same extent

Under the circumstances, the accuracy, and completeness of the cash and cash equivalent figure of Kshs.18,874,872 as at 30 June, 2020 could not be confirmed.

5.0 Project Management Committee Bank Balances

Note 17.4 and Annex 5 of the financial statements reflect Project Management Committee (PMC) bank balances totaling to Kshs.557,179 as at 30 June, 2020. However, cash books, closing bank balance certificates, bank statements and bank reconciliation statements for the various PMC accounts were not provided for audit.

Consequently, the existence, accuracy, and completeness of the Project Management Committee bank balances as at 30 June, 2020 could not be confirmed.

6.0 Summary of Fixed Assets Register

Annex 4 to the financial statements reflects total assets figure Kshs.6,303,374. However, the figure does not include the additions during the year of Kshs.3,764,831 reflected in Note 8 to the financial statements. Further, the assets register was not provided for audit.

Under the circumstances, the accuracy, nature, physical location and fair value and completeness of the summary of fixed assets register figure of Kshs.6,303,374 for the year ended 30 June, 2020 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 qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation- recurrent and development combined for the year ended 30 June, 2020 reflects an approved final receipts budget and actual on comparable basis of Kshs.204,496,597 and 135,728,874 respectively resulting to a shortfall of Kshs.68,767,723 or 34% of the budget.

Similarly, the statement reflects an approved final expenditure budget and actual on comparable basis of Kshs.204,496,597 and Kshs.116,854,002 respectively resulting to an overall under expenditure of Kshs.87,642,595 or 43% of the approved budget.

The underfunding may be an indication that some programs and activities that had been planned were not implemented and hence denied the constituents of Turbo the would be benefits.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-maintenance of Separate Projects Bank accounts

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflect transfers to other Government entities figure of Kshs.49,440,000 out which Kshs.35,640,000 was in respect of transfers to secondary schools. However, the fund was paid to the schools' bank accounts instead of specific project accounts managed by the project management committee as provided under regulation 29 (3) of the National Government Constituencies Development Fund Regulations 2016 which provides that a Constituency Committee shall ensure that the project management committee opens a bank account in an approved bank for each approved project.

Further, an expenditure of Kshs.4,000,000 was incurred on the construction of classrooms projects but expenditure returns and reports detailing particulars of project management committees (PMCs), project proposals, procurement records were not provided for audit.

Under the circumstances, the validity, accuracy and value for money of the transfers to primary schools figure of Kshs.35,640,000 for the year ended 30 June, 2020 could not be confirmed.

2.0 Other Grants and Transfers

2.1 Unsupported Bursaries

Note 7 to the financial statements reflects bursary-secondary figures of Kshs.5,760,000 and bursary-tertiary figure of Kshs.36,186,900 all totaling to Kshs.41,946,900. However, the criteria for vetting the beneficiaries was not availed for audit verification and minutes of the bursary subcommittee were not availed for audit verification. Further, the list of the bursary committee members was not availed and the list of bursary beneficiaries and acknowledgement letters/ receipts from the secondary schools and tertiary institutions were not availed for audit review. Under the circumstances, the validity, accuracy and propriety of the bursary figure of Kshs.41,946,900 for the year ended 30 June, 2020 could not be confirmed.

2.2 Emergency Project

Note 7 to the financial statements reflects emergency projects expenditure of Kshs.2,268,750. However, no documentary evidence was provided to confirm that the utilization of emergency fund was reported to the National Government Constituencies Development Fund Board within thirty days of the occurrence of the emergency as stipulated

in regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 . Further, no documentary evidence such as public health letters and other relevant ministry correspondences were provided to confirm that the expenditure was of emergency in nature.

Under the circumstance, the validity of Kshs.2,268,750 in respect of emergency for the year ended 30 June, 2020 could not be confirmed.

3.0 Acquisition of Assets

3.1 Delay in Construction of Construction of Constituency Office

Note 8 to the financial statements reflects construction of buildings expenditure of Kshs.3,764,831 for the construction of the constituency office. Available information indicate that a contractor was awarded the tender for the construction of the office at a contract price of Kshs.13,445,946 out of which Kshs.7,624,711 has been paid for certificate numbers 1, 2 and 3. However, documents relating to procurement and project monitoring 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 meeting minutes, project drawings and joint measurement were not availed for audit verification. Further, the contract was signed on the 19 January, 2019 for a period of 14 weeks. As at the time of Audit in February, 2021 the project was still not complete.

Under the circumstances, the validity, accuracy and value for money for construction of building expenditures of Kshs.3,764,831 for the year ended 30 June, 2020 could not be confirmed.

4.0 Project Implementation Status

A review of the project implementation status report for the National Government Constituencies Development Fund – Turbo Constituency revealed that Kshs.120,154,229 was budgeted towards implementation of one hundred and twenty-eight (128). However, none of the projects received the funding despite the fact that National Government Constituencies Development Fund – Turbo Constituency received Kshs.123,640,876 from the board. Most of the projects funded were for the financial year 2018/2019 and earlier years.

Further, During the year under review, nineteen (19) projects with total disbursements of Kshs.16,500,000 were funded out of which three (3) projects with a disbursement of Kshs.3,500,000 were partially complete.

Failure to fund the projects casts doubt on their implementation and may deny the people of Turbo Constituency the benefits of the projects. In addition, the value for money of the delayed projects may not be realized.

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 SYSTEMS AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Risk Management Policy

The management of National Government Constituencies Development Fund – Turbo Constituency have not developed a risk management policy, risk management strategies and a system of risk management to enable them develop appropriate risk strategies in order to improve on effective and efficient management of public resources. Consequently, the Management is not likely to respond appropriately to emerging risks that may result in loss of funds.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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 abolish the Fund or cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

11 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TURBO CONSTITUENCY

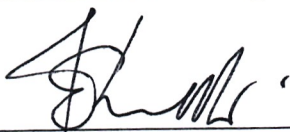
Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,640,876	108,184,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,640,876	108,184,483
PAYMENTS			
Compensation of employees	4	1,996,848	1,461,296
Use of goods and services	5	11,774,923	9,909,552
Transfers to Other Government Units	6	49,440,000	45,786,207
Other grants and transfers	7	49,277,400	40,654,334
Acquisition of Assets	8	3,764,831	4,546,164
Other Payments	9	-	3,470,689
TOTAL PAYMENTS		116,254,002	105,828,242
SURPLUS/DEFICIT		6,786,874	2,356,241

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 _____ 2020 and signed by:



Fund Account Manager
Name: Edwin Rotich



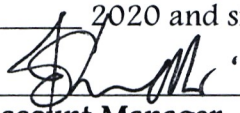
National Sub-County Accountant
Name: David Opiyo
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	18,874,872	12,087,998
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		18,874,872	12,087,998
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		18,874,872	12,087,998
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINACIAL SSETS		18,874,872	12,087,998
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	12,087,998	9,731,757
Surplus/Defict for the year		6,786,874	2,356,241
Prior year adjustments	14		-
NET FINANCIAL POSITION		18,874,872	12,087,998

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 _____ 2020 and signed by:


Fund Account Manager
Name: Edwin Rotich
ICPAK Member Number:


National Sub-County Accountant
Name: David Odiyo

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

TURBO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

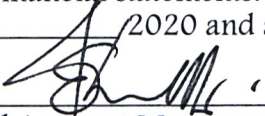
IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
Receipts for operating income			
Transfers from NGCDF Board	1	123,640,876	108,184,483
Other Receipts	3		-
TOTAL RECIEPTS		123,640,876	108,184,483
Payments for operating expenses			
Compensation of Employees	4	1,996,848	1,461,296
Use of goods and services	5	11,774,923	9,909,552
Transfers to Other Government Units	6	49,440,000	45,786,207
Other grants and transfers	7	49,277,400	40,654,334
Other Payments	9	-	3,470,689
TOTAL PAYMENTS		112,489,171	101,282,078
TOTAL RECIEPTS LESS TOTAL PAYMENTS		11,151,704	-
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Adjustments	16	(600,000)	-
Net Adjustments		(600,000)	-
Net cash flow from operating activities		10,551,704	6,902,405
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	3,764,831	4,546,164
Net cash flows from Investing Activities		3,764,831	4,546,164
NET INCREASE IN CASH AND CASH EQUIVALENT		6,786,873	2,356,241
Cash and cash equivalent at BEGINNING of the year	13	12,087,998	9,731,757
Cash and cash equivalent at END of the year		18,874,871	12,087,998
As per statement of Assets and Liabilities		18,874,872	12,087,998

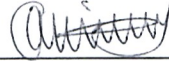
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
TURBO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

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 _____ 2020 and signed by:



**Fund Account Manager
Name: Edwin Rotich**



**National Sub-County Accountant
Name: David Odiyo
ICPAK Member Number:**

Reports and Financial Statements
For the year ended June 30, 2020

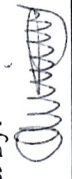
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	67,128,873	204,496,597	135,728,874	68,767,723	66.4%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	
TOTAL RECEIPTS	137,367,724	67,128,873	204,496,597	135,728,874	68,767,723	66.4%
PAYMENTS						
Compensation of Employees	3,200,000	-	3,200,000	1,996,848	1,203,152	62.4%
Use of goods and services	8,515,254	3,779,651	12,294,905	11,774,923	519,982	95.8%
Transfers to Other Government Units	64,600,000	50,240,000	114,840,000	49,440,000	65,400,000	43.1%
Other grants and transfers	56,852,470	2,578,360	59,430,830	49,277,400	10,153,430	82.9%
Acquisition of Assets	4,200,000	5,853,835	10,053,835	4,364,831	5,689,004	43.4%
Other Payments	-	4,677,027	4,677,027	-	4,677,027	-
TOTAL	137,367,724	67,128,873	204,496,597	116,854,002	87,642,595	57.1%

(a) Below we provide our comments on budget utilization:

The under-utilization of funds was due to late disbursements from the NGCDF Board.

The NGCDF TURBO Constituency financial statements were approved on _____ 2020 and signed by:



Sub-County Accountant
Name: David Odiyo
ICPAK Member Number:



Fund Account Manager
Name: Edwin Rotich

NATIONAL GOVERNMENT UNIVERSITIES DEVELOPMENT FUND (NGUDF) – TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

PROGRAMME/SUB-PROGRAMME	ORIGINAL BUDGET	ADJUSTMENT S	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	BUDGET UTILIZATION DIFFERENCE
	2019/2020		2019/2020		
	KSHS	KSHS	KSHS	KSHS	KSHS
1.0 ADMINISTRATION AND RECURRENT					
1.1 COMPENSATION OF EMPLOYEES	3,200,000	-	3,200,000	1,996,848	1,203,152
EMPLOYEE COMPENSATION	3,200,000	-	3,200,000	1,996,848	1,203,152
ADMIN			-		-
1.2 COMMITTEE ALLOWANCES	1,500,000	1,617,637	3,117,637	3,020,500	97,137
1.3 USE OF GOODS AND SERVICES	3,110,169	1,620,014	4,730,183	4,727,423	2,760
2.0 MONITORING AND EVALUATION	4,610,169	3,237,651	7,847,820	7,747,923	99,897
2.1 CAPACITY BUILDING	1,700,000	-	1,700,000	1,619,000	81,000
2.2 COMMITTEE ALLOWANCES	700,000	542,000	1,242,000	1,242,000	-
2.3 USE OF GOODS AND SERVICES	1,505,084	-	1,505,084	1,166,000	339,084
GOODS AND SERVICES	3,905,084	542,000	4,447,084	4,027,000	420,084
	8,515,253	3,779,651	12,294,904	11,774,923	519,981
PRIMARY SCHOOLS			-		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

TUYOBEI GAA PRIMARY SCHOOL	-	500,000	500,000	500,000	-
TURBO GIRLS SECONDARY SCHOOL	-	2,500,000	2,500,000	2,500,000	-
HURUMA PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
ATNAS KANDIE PRIMARY SCHOOL	1,600,000	-	1,600,000	-	1,600,000
UASIN GISHU PRIMARY SCHOOL	800,000	-	800,000	-	800,000
TELDET PRIMARY SCHOOL	950,000	-	950,000	-	950,000
KAPKEBEN PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
KAPSAOS PRIMARY SCHOOL	600,000	-	600,000	-	600,000
EMKOIN PRIMARY SCHOOL	500,000	-	500,000	-	500,000
KAPYEMIT PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
KAPKOROS PRIMARY SCHOOL	500,000	-	500,000	-	500,000
KAABOI PRIMARY SCHOOL	800,000	-	800,000	-	800,000
CHEBARUS PRIMARY SCHOOL	400,000	-	400,000	-	400,000
TEBESWET PRIMARY SCHOOL	800,000	-	800,000	-	800,000
AINABMOI PRIMARY SCHOOL	1,900,000	-	1,900,000	-	1,900,000
ST PATRICK PRIMARY SCHOOL	750,000	-	750,000	-	750,000
TOWNSHIP PRIMARY SCHOOL	800,000	-	800,000	-	800,000
KAPTICH PRIMARY SCHOOL	300,000	-	300,000	-	300,000

NATIONAL GOVERNMENT CONSILIARIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

KURESJET PRIMARY SCHOOL	700,000	-	700,000	-	700,000
SEIYOT PRIMARY SCHOOL	800,000	-	800,000	-	800,000
LESERU PRIMARY SCHOOL	400,000	-	400,000	-	400,000
SUGOI GAA PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
CHEPTABACH NORTH PRIMARY SCHOOL	200,000	-	200,000	-	200,000
CHERAMEI PRIMARY SCHOOL	800,000	-	800,000	-	800,000
KAMAGUT PRIMARY SCHOOL	400,000	-	400,000	-	400,000
AINAPNETIK PRIMARY SCHOOL	600,000	-	600,000	-	600,000
AIC CHEPKONGI PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
MOGOYWO PRIMARY SCHOOL	750,000	-	750,000	-	750,000
CHEMALAL PRIMARY SCHOOL	800,000	-	800,000	-	800,000
TUIYOBEI GAA PRIMARY SCHOOL	200,000	-	200,000	-	200,000
MORO PRIMARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
KOMBAEREN PRIMARY SCHOOL	200,000	-	200,000	-	200,000
AIC CHEPKUMIA PRIMARY SCHOOL	200,000	-	200,000	-	200,000
AIC CHEPKOIOYO PRIMARY SCHOOL	600,000	-	600,000	-	600,000
KOSACHEI PRIMARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
SUGOI PRIMARY SCHOOL	300,000	-	300,000	-	300,000

Reports and Financial Statements
For the year ended June 30, 2020

MANZINI PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
ELGON ESTATE PRIMARY SCHOOL	400,000	-	400,000	-	400,000	400,000
KAPKURES PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
KAPKURES PRIMARY SCHOOL	300,000	-	300,000	-	300,000	300,000
MILIMANI TUIYOBELI PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
UPENDO PRIMARY SCHOOL	600,000	-	600,000	-	600,000	600,000
MWANGAZA PRIMARY SCHOOL	600,000	-	600,000	-	600,000	600,000
AIC KIPYONGET PRIMARY SCHOOL	900,000	-	900,000	-	900,000	900,000
KIPYONGET HILL PRIMARY SCHOOL	800,000	-	800,000	-	800,000	800,000
SOIN PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
BUKWO PRIMARY SCHOOL	750,000	-	750,000	-	750,000	750,000
KAPKOROS PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
TUIGOI PRIMARY SCHOOL	200,000	-	200,000	-	200,000	200,000
CHEBAIYWA PRIMARY SCHOOL	800,000	-	800,000	-	800,000	800,000
LABUIYWET PRIMARY SCHOOL	200,000	-	200,000	-	200,000	200,000
TENDWA OSORONGAI PRIMARY SCHOOL	500,000	-	500,000	-	500,000	500,000
ATNAS KANDIE PRIMARY SCHOOL	-	100,000	-	100,000	100,000	100,000
HURUMA PRIMARY SCHOOL	-	100,000	-	100,000	100,000	100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

TELDET PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
EMKOIN PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAPKEBEN PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
KAPKOROS PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
KOLONGEI PRI SCH	-	500,000	500,000	500,000	-
KAPLELACH NORTH PRIMARY	-	1,000,000	1,000,000	1,000,000	-
KAABOI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAABOI PRIMARY SCHOOL	-	300,000	300,000	300,000	-
EMKWEN PRI SCH	-	1,200,000	1,200,000	1,200,000	-
KAPLEKETET PRIMARY SCHOOL	-	300,000	300,000	300,000	-
KIPLOMBE PRIMARY SCHOOL	-	300,000	300,000	300,000	-
KIPLOMBE PRIMARY SCHOOL	-	600,000	600,000	600,000	-
SEIYOT PRIMARY SCHOOL	-	200,000	200,000	200,000	-
BOINET PRIMARY SCHOOL	-	400,000	400,000	400,000	-
LESERU PRIMARY SCHOOL	-	400,000	400,000	400,000	-
LOWER SOSIANI PRIMARY SCHOOL	-	300,000	300,000	300,000	-
LOWER SOSIANI PRIMARY SCHOOL	-	200,000	200,000	200,000	-
SUGOI GAA PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-

Reports and Financial Statements
For the year ended June 30, 2020

CHEPTABACH NORTH PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAMAGUT PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAMAGUT PRIMARY SCHOOL	-	300,000	300,000	300,000	-
MOI BARRACKS PRIMARY SCHOOL	-	600,000	600,000	600,000	-
SAMBUT PRIMARY SCHOOL	-	300,000	300,000	300,000	-
SAMBUT PRIMARY SCHOOL	-	800,000	800,000	800,000	-
AIC CHEPKONGI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
MOGOIYWO PRIMARY SCHOOL	-	500,000	500,000	500,000	-
CHEMALAL PRIMARY SCHOOL	-	200,000	200,000	200,000	-
CHEMALAL PRIMARY SCHOOL	-	200,000	200,000	200,000	-
HOLLY ROSARY PRIMARY SCHOOL	-	1,400,000	1,400,000	1,400,000	-
BESIEBOR PRIMARY SCHOOL	-	1,500,000	1,500,000	1,500,000	-
MORO PRIMARY SCHOOL	-	150,000	150,000	150,000	-
KOMBAEREN PRIMARY SCHOOL	-	300,000	300,000	300,000	-
LABUYIWET PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAPKONG PRIMARY SCHOOL	-	300,000	300,000	300,000	-
AIC CHEPKUMIA PRIMARY SCHOOL	-	600,000	600,000	600,000	-
AIC CHEPKOIYO PRIMARY SCHOOL	-	550,000	550,000	550,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
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MANZINI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
SUGOI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
ST. PAUL KENDUYWO PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
SOKYOT PRIMARY SCHOOL	-	400,000	400,000	400,000	-
MURGOR HILLS PRIMARY SCHOOL	-	500,000	500,000	500,000	-
MURGOR HILLS PRIMARY SCHOOL	-	30,000	30,000	30,000	-
ST. COLUMBANS PRIMARY SCHOOL	-	1,200,000	1,200,000	1,200,000	-
ELGON ESTATE PRIMARY SCHOOL	-	260,000	260,000	260,000	-
LOWER KIPKAREN PRIMARY SCHOOL	-	400,000	400,000	400,000	-
KAPKURES PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
MILIMANI TUIYOBELI PRIMARY SCHOOL	-	200,000	200,000	200,000	-
MILIMANI TUIYOBELI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
CHEPSAITA PRIMARY SCHOOL	-	500,000	500,000	500,000	-
MWANGAZA PRIMARY SCHOOL	-	500,000	500,000	500,000	-
KAPKECHUI PRIMARY SCHOOL	-	500,000	500,000	500,000	-
AIC KIPYONGET PRIMARY SCHOOL	-	700,000	700,000	700,000	-
KIPYONGET HILLS PRIMARY SCHOOL	-	300,000	300,000	300,000	-
KIMOLWET PRIMARY SCHOOL	-	200,000	200,000	200,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
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KIMOLWET PRIMARY SCHOOL	-	1,000,000	1,000,000	1,000,000	-
ST. MARYS MOGOON PRIMARY SCHOOL	-	300,000	300,000	300,000	-
NGENYIHEL PRIMARY SCHOOL	-	300,000	300,000	300,000	-
BUKWO PRIMARY SCHOOL	-	400,000	400,000	400,000	-
TUIGOI PRIMARY SCHOOL	-	300,000	300,000	300,000	-
LABUYWET PRIMARY SCHOOL	-	250,000	250,000	250,000	-
KAPTENDON PRIMARY SCHOOL	-	500,000	500,000	500,000	-
	35,700,000	35,840,000	71,540,000	35,640,000	35,900,000
SECONDARY SCHOOLS			-		-
ELDORET KANDIE SECONDARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
KAPSAOS SECONDARY SCHOOL	3,000,000	-	3,000,000	-	3,000,000
KAPLELACH SECONDARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
KIPLOMBE SECONDARY SCHOOL	900,000	-	900,000	-	900,000
UMOJA SECONDARY SCHOOL	3,500,000	-	3,500,000	-	3,500,000
KAPCHUMBA SECONDARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
ACK ST. JOHN SIGOWET SECONDARY SCHOOL	500,000	-	500,000	-	500,000
LESERU GIRLS SECONDARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
CHERAMEI SECONDARY SCHOOL	3,000,000	-	3,000,000	-	3,000,000

PAUL BOIT SECONDARY SCHOOL	3,500,000	-	3,500,000	-	3,500,000	-	3,500,000
SUGOI GIRLS SECONDARY SCHOOL	500,000	-	500,000	-	500,000	-	500,000
KOSACHEI SECONDARY SCHOOL	700,000	-	700,000	-	700,000	-	700,000
KIWATO SECONDARY SCHOOL	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000
ST. JOHN SOKYOT SECONDARY SCHOOL	200,000	-	200,000	-	200,000	-	200,000
ST. PETERS SOIN SECONDARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
AIC NGENYILEL SECONDARY SCHOOL	700,000	-	700,000	-	700,000	-	700,000
MURGUSI SECONDARY SCHOOL	900,000	-	900,000	-	900,000	-	900,000
SALVATORI MUNDI MURGUSI SECONDARY SCHOOL	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000
KAPCHUMBA SECONDARY SCHOOL	-	600,000	600,000	-	600,000	-	600,000
KAPSAOS SECONDARY SCHOOL	-	500,000	500,000	-	500,000	-	500,000
LESERU GIRLS HIGH SCHOOL	-	1,300,000	1,300,000	-	1,300,000	-	1,300,000
ACK KAMAGUT HIGH SCHOOL	-	1,000,000	1,000,000	-	1,000,000	-	1,000,000
MOI BARRACKS HIGH SCHOOL	-	1,000,000	1,000,000	-	1,000,000	-	1,000,000
CHRIST THE KING SAMBUT HIGH SCHOOL	-	2,000,000	2,000,000	-	2,000,000	-	2,000,000
SUGOI GIRLS SECONDARY SCHOOL	-	1,200,000	1,200,000	-	1,200,000	-	1,200,000
ST. PETERS' SOIN SECONDARY SCHOOL	-	1,000,000	1,000,000	-	1,000,000	-	1,000,000
NGENYILEL SECONDARY SCHOOL	-	800,000	800,000	-	800,000	-	800,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
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TURBO GIRLS	-	1,000,000	1,000,000	1,000,000	-
ELDORET KANDIE SECONDARY SCHOOL	-	2,000,000	2,000,000	2,000,000	-
ELDORET TOWNSHIP SECONDARY	-	2,000,000	2,000,000	2,000,000	-
	28,900,000	14,400,000	43,300,000	13,800,000	29,500,000
OTHER GOVT INSTITUTIONS	64,600,000	50,240,000	114,840,000	49,440,000	65,400,000
SECURITY PROJECTS	-	-	-	-	-
SIGOWET CHIEFS OFFICE	300,000	-	300,000	-	300,000
KAPYEMIT CHIEFS CAMP	-	200,000	200,000	200,000	-
KAPKOROS AP CAMP	-	400,000	400,000	400,000	-
TAPSAGOI CHIEFS' OFFICE	-	1,000,000	1,000,000	1,000,000	-
NGENYILEL CHIEFS OFFICE	-	800,000	800,000	800,000	-
	300,000	2,400,000	2,700,000	2,400,000	300,000
3.0 EMERGENCY	7,198,241	-	7,198,241	2,268,750	4,929,491
3.1 PRIMARY SCHOOLS	-	-	-	-	-
3.2 SECONDARY SCHOOLS	-	-	-	-	-
3.3 TERTIARY INSTITUTIONS	-	-	-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY

Reports a Financial Statements

For the year ended June 30, 2020

3.4 SECURITY PROJECTS	-	-	-	-	-	-	-
5.0 SPORTS	2,603,390	58,360	2,661,750	2,661,750	-	-	-
6.0 ENVIRONMENT							
SOSIANI CHIEFS OFFICE	-	30,000	30,000	-	30,000	-	30,000
NGENYILEL CHIEFS OFFICE	-	30,000	30,000	-	30,000	-	30,000
KAPTEBEE CHIEFS OFFICE	-	30,000	30,000	-	30,000	-	30,000
LESERU CHIEFS OFFICE	-	30,000	30,000	-	30,000	-	30,000
ELDORET KANDIE SECONDARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
HURUMA PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
ELDORET KANDIE SECONDARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
EMKOIN PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
KAPKOROS PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
KAPYEMIT PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
CHEBARUS PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
KAPLACH NORTH PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
UNION PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
ST MARY'S PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000
TOWNSHIP PRIMARY SCHOOL	50,000	-	50,000	-	50,000	-	50,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – URRU CONSTITUENCY
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TOWNSHIP SECONDARY SCHOOL	50,000	-	50,000	-	50,000
SIGOWET PRIMARY SCHOOL	50,000	-	50,000	-	50,000
KAPLELACH SECONDARY SCHOOL	50,000	-	50,000	-	50,000
TEBESWET PRIMARY SCHOOL	50,000	-	50,000	-	50,000
MURGUSI SECONDARY SCHOOL	50,000	-	50,000	-	50,000
NGENYILEL SECONDARY SCHOOL	50,000	-	50,000	-	50,000
CHEPSAITA SECONDARY SCHOOL	50,000	-	50,000	-	50,000
CHEPKEMEL PRIMARY SCHOOL	50,000	-	50,000	-	50,000
CHEBAIYWA PRIMARY SCHOOL	50,000	-	50,000	-	50,000
BUKWU PRIMARY SCHOOL	50,000	-	50,000	-	50,000
TEBESON PRIMARY SCHOOL	50,000	-	50,000	-	50,000
TENDWA OSORONGAI PRIMARY SCHOOL	50,000	-	50,000	-	50,000
KIMOLWET PRIMARY SCHOOL	50,000	-	50,000	-	50,000
EMGOIN PRIMARY SCHOOL	50,000	-	50,000	-	50,000
MWANGAZA PRIMARY SCHOOL	50,000	-	50,000	-	50,000
UPENDO PRIMARY SCHOOL	50,000	-	50,000	-	50,000
MILIMANI TUYOBEI PRIMARY SCHOOL	50,000	-	50,000	-	50,000
CHEPKONGI PRIMARY SCHOOL	50,000	-	50,000	-	50,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
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SAMOEI MODEL PRIMARY SCHOOL	50,000	-	50,000	-	50,000
MOGOIYO PRIMARY SCHOOL	50,000	-	50,000	-	50,000
KAPTICH PRIMARY SCHOOL	50,000	-	50,000	-	50,000
LESERU BOYS SECONDARY SCHOOL	50,000	-	50,000	-	50,000
LESERU GIRLS SECONDARY SCHOOL	50,000	-	50,000	-	50,000
ST ANTHONY BOINET SECONDARY SCHOOL	50,000	-	50,000	-	50,000
SUGOI GAA PRIMARY SCHOOL	50,000	-	50,000	-	50,000
CHEPTABACH NORTH PRIMARY SCHOOL	50,000	-	50,000	-	50,000
KAMAGUT HIGH SCHOOL	50,000	-	50,000	-	50,000
CHERAMEI SECONDARY SCHOOL	50,000	-	50,000	-	50,000
KOSACHEI SECONDARY SCHOOL	50,000	-	50,000	-	50,000
MORO PRIMARY SCHOOL	50,000	-	50,000	-	50,000
MANZINI PRIMARY SCHOOL	50,000	-	50,000	-	50,000
KOMBAEREN PRIMARY SCHOOL	50,000	-	50,000	-	50,000
TAPSAGOI PRIMARY SCHOOL	50,000	-	50,000	-	50,000
ST COLUMBIANS PRIMARY SCHOOL	50,000	-	50,000	-	50,000
HOLY ROSARY PRIMARY SCHOOL	50,000	-	50,000	-	50,000
CHEPKUMIA PRIMARY SCHOOL	50,000	-	50,000	-	50,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURKO CONSTITUENCY
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MURGOR HILLS PRIMARY SCHOOL	50,000	-	50,000	-	50,000
SOKYOT PRIMARY SCHOOL	50,000	-	50,000	-	50,000
ST PAUL KENDUYIWA PRIMARY SCHOOL	50,000	-	50,000	-	50,000
TUIYOBEL GAA PRIMARY SCHOOL	50,000	-	50,000	-	50,000
PAUL BOIT HIGH SCHOOL	30,000	-	30,000	-	30,000
NGENYILEL SECONDARY SCHOOL	13,390	-	13,390	-	13,390
ST. PETERS' SOIN SECONDARY SCHOOL	10,000	-	10,000	-	10,000
BURSARY	2,603,390	120,000	2,723,390	-	2,723,390
BURSARY TERTIARY INSTITUTIONS	38,147,450	-	38,147,450	36,186,900	1,960,550
BURSARY SECONDARY SCHOOLS	6,310,000	-	6,310,000	5,760,000	550,000
	44,457,450	-	44,457,450	41,946,900	2,510,550
OTHER TRANSFERS	57,162,471	2,578,360	59,740,831	49,277,400	10,463,431
NG-CDF OFFICE			-		-
11.0 ACQUISITION OF ASSETS			-		-
11.1 MOTOR VEHICLES (INCLUDING MOTORBIKES)			-		-
11.2 CONSTRUCTION OF CDF OFFICE	2,800,000	6,453,836	9,253,836	3,764,831	5,489,005
11.3 PURCHASE OF FURNITURE AND EQUIPMENT	1,090,000	-	1,090,000	-	1,090,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY
Reports a Financial Statements
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11.4 PURCHASE OF COMPUTERS		-		-		
11.5 PURCHASE OF LAND		-		-		-
ACQUISITION OF ASSETS	3,890,000	6,453,836	10,343,836	3,764,831	6,579,005	
12.0 OTHERS				-		-
12.1 STRATEGIC PLAN	-	-	-	-		-
12.2 INNOVATION HUB	-	4,677,027		4,677,027		4,677,027
OTHER PAYMENTS	-	4,677,027		4,677,027		4,677,027
TOTAL	137,367,724	67,728,874	205,096,598	116,254,002	88,842,596	

(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)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPAS) 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 FFM 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 30th June 2020, 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 recognizes 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.

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 A/E 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.

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 2019 for the period 1st July 2019 to 30th June 2020 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 30th June 2020.

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.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
AIE NO: B005300	1	54,184,483
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 041083	7	55,040,876
B 047450	8	600,000
B041229	9	4,000,000
B041346	10	20,000,000
B047762	11	7,000,000
B104166	12	19,000,000
B104500	13	9,000,000
B049191	14	9,000,000
TOTAL		123,640,876
		108,184,483

2. PROCEEDS FROM SALE OF ASSETS

2019-2020	2018-2019
Kshs	Kshs
Receipts from sale of Buildings	00
Receipts from the Sale of Vehicles and Transport Equipment	00
Receipts from sale of office and general equipment	00
Receipts from the Sale Plant Machinery and Equipment	00
Total	00

3. OTHER RECEIPTS

	2019-2020	2018-2019
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
Basic wages of temporary employees	1,996,848.00	1,461,296
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF		
Gratuity-contractual employees		
TOTAL	1,996,848	1,461,296

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -

TURBO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	2,130,860	320,050
Electricity	0	0
Water & sewerage charges	-	0
Office rent	630,056	0
Communication, supplies and services	94,507	80,819.00
Domestic travel and subsistence	0	120,000.00
Printing, advertising and information supplies & services	0	443,780.00
Rentals of produced assets	-	1,717,528.00
Training expenses	960,000	515,100.00
Hospitality supplies and services	0	448,285.00
Other committee expenses	1,960,000	-
Committee allowance	3,061,500	3,228,000
Insurance costs	-	0
Specialized materials and services	-	0
Office and general supplies and services	605,000	1,362,752
Fuel, oil & lubricants	950,000	0
Other operating expenses	390,000	0
Bank service commission and charges	0	0
Other Operating Expenses	-	53,500
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	753,000	1,292,668
Routine maintenance - other assets	240,000	327,070
TOTAL	11,774,923	9,909,552

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	35,640,000	22,100,000
Transfers to Secondary Schools	13,800,000	23,686,207
Transfers to Tertiary Institutions	0	0
Transfers to Health Institutions	0	0
TOTAL	49,440,000	45,786,207

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	5,760,000	5,000,000
Bursary - Tertiary	36,186,900	27,738,690
Bursary - Special Schools	-	-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	2,400,000	0
Roads and Bridges	-	-
Sports	2,661,750	1,783,700
Environment	-	4,035,240
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	2,268,750	2,096,704
TOTAL	49,277,400	40,654,334

8. ACQUISITION OF ASSETS

Non Financial Assets		2019 - 2020	2018 - 2019
		Kshs	Kshs
	Purchase of Buildings	-	-
	Construction of Buildings	3,764,831	4,546,164
	Refurbishment of Buildings	-	-
	Purchase of Vehicles	-	-
	Purchase of Bicycles & Motorcycles	-	-
	Overhaul of Vehicles	-	-
	Purchase of office furniture and fittings	-	-
	Purchase of computers, printers and other IT equipments	-	-
	Purchase of photocopier	-	-
	Purchase of other office equipments	-	-
	Purchase of soft ware	-	-
	Acquisition of Land	-	-
TOTAL		3,764,831	4,546,164

9. OTHER PAYMENTS

		2019 - 2020	2018 - 2019
	Strategic Plan	-	3,470,689
	ICT Hubs	-	-
TOTAL		-	3,470,689

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
Bank accounts	12,087,997	9,731,757
Cash in hand	0	0
Imprest	0	0
Total	12,087,997	9,731,757

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f per Financial statements FY 2018/2019 as	Adjustments	Adjusted Balance b/f FY 2018/2019
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (specify)	0	0	0

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 – 2020	2018 – 2019
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D = A+B-C	0	0

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error		2019 – 2020	2018 – 2019
		KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)		0	0
Deposit and Retentions held during the year (B)		0	0
Deposit and Retentions paid during the Year (C)		0	0
Net changes in account receivables D = A+B-C		0	0

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Kshs	Kshs	Kshs

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
NGCDF Staff	0	0
Others (specify)	0	0
Kshs	Kshs	Kshs

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
Compensation of employees	1,203,152	-
Use of goods and services	519,982	3,779,651
Amounts due to other Government entities (see attached list)	65,400,000	50,240,000
Amounts due to other grants and other transfers (see attached list)	10,153,430	2,578,360
Acquisition of assets	5,689,004	5,853,835
Others (specify)	4,677,027	4,677,027
Kshs	Kshs	Kshs

17.4: PMC account balances (See Annex 5)

PMC	Bank	Account number	Bank Balance 2019/20 As at 30/6/2020	Bank Balance 2018/19 As at 30/06/2019
	COOPERATIVE BANK	01141598621200	602.50	602.50
KAPYEMIT PRIMARY SCHOOL	COOPERATIVE BANK	01141685945900	1,682.50	1,682.50
SOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141598643400	3,462.50	3,702.50
TENDWA OSORONGAI PRIMARY	COOPERATIVE BANK	01141685242000	202,533.50	863.50
TUGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141685242000	9,505.50	2,797.50
AIC BESIBOR PRIMARY SCHOOL	COOPERATIVE BANK	01141598390000	5,262.50	2,462.50
CHEPSAITA PRIMARY SCHOOL	COOPERATIVE BANK	01141598390000	1,213.70	213,943.70
KANETIK POLYTECHNIC	COOPERATIVE BANK	01141598632800	1,560.00	1,560.00
MURGUSI PRIMARY SCHOOL	COOPERATIVE BANK	01141598996800	7,372.50	3,302.50
KOMBAEREN PRIMARY SCHOOL	COOPERATIVE BANK	01141598987400	1,912.50	1,412.50
LOWER SOSIANNI PRIMARY SCHOOL	COOPERATIVE BANK	01141598197600	2,747.50	2,147.50
CHEPKOYO NORTH PRIMARY SCHOOL	COOPERATIVE BANK	01141598572400	1,480.85	200.85
KAPTENDON PRIMARY SCHOOL	COOPERATIVE BANK	01141598540300	1,272.50	1,172.50
MWANGAZA PRIMARY SCHOOL	COOPERATIVE BANK	01141598978100	1,162.50	1,162.50
UPENDO PRIMARY SCHOOL	COOPERATIVE BANK	01141685269200	857.50	857.50
MILIMANI PRIMARY SCHOOL	COOPERATIVE BANK	01141685241300	753.50	753.50
CHEPKEMEL PRIMARY SCHOOL	COOPERATIVE BANK	01141685903900	962	1,342.00
MURGOR HILL PRIMARY SCHOOL	COOPERATIVE BANK	01141685279100	882.50	6,332.50
SUGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598179300	2,082.50	2,082.50
TUYOBEI GAA PRIMARY SCHOOL	COOPERATIVE BANK			

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PMC	Bank	Account number	Bank	Balance 2019/20 As at 30/6/2020	Balance 2018/19 As at 30/06/2019
KOSACHEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598337800	COOPERATIVE BANK	3,232.50	3,232.50
CHEPKUMIA PRIMARY SCHOOL	COOPERATIVE BANK	01141458463700	COOPERATIVE BANK	3,292.50	1,822.50
TAPSAGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598213100	COOPERATIVE BANK	820.50	820.50
TUYOBEI GAA PRIMARY SCHOOL	COOPERATIVE BANK	01141598179300	COOPERATIVE BANK	2,082.50	2,082.50
MANZINI PRIMARY SCHOOL	COOPERATIVE BANK	01141598187000	COOPERATIVE BANK	458.77	183.10
AIC TIRET PRIMARY SCHOOL	COOPERATIVE BANK	01141685239900	COOPERATIVE BANK	4,092.50	4,092.30
ST. JOSEPH EMGOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141685115900	COOPERATIVE BANK	12,682.50	12,682.50
KAPLEKETET PRIMARY SCHOOL	COOPERATIVE BANK	01139686536100	COOPERATIVE BANK	2,469.40	1,479.20
CHEBARUS PRIMARY SCHOOL	COOPERATIVE BANK	01141598588700	COOPERATIVE BANK	4,152.50	4,152.50
CHERAMEI PRIMARY SCHOOL	COOPERATIVE BANK	01141686005700	COOPERATIVE BANK	3,983.50	3,983.50
KAPKIBEN PRIMARY SCHOOL	COOPERATIVE BANK	01141598541300	COOPERATIVE BANK	3,097.50	2,002.50
EMKOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141598614400	COOPERATIVE BANK	6,372.50	3,612.50
KAPTICH PRIMARY SCHOOL	COOPERATIVE BANK	01141598289200	COOPERATIVE BANK	7,392.50	7,392.50
SIGOWET PRIMARY SCHOOL	COOPERATIVE BANK	01141685271200	COOPERATIVE BANK	5,952.50	3,952.50
KURSIET PRIMARY SCHOOL	COOPERATIVE BANK	01141685295200	COOPERATIVE BANK	4,102.50	4,102.50
ATNAS KANDIE PRIMARY SCHOOL	COOPERATIVE BANK	01141598571300	COOPERATIVE BANK	66,836.50	66,836.50
CHEPKONGI PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	COOPERATIVE BANK	662.50	0
MOGOON PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	COOPERATIVE BANK	1,125.50	1,125.50
KOLONGEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598013900	COOPERATIVE BANK	24	24
ST. COLUMBANS PRIMARY SCH.	COOPERATIVE BANK	01141685240900	COOPERATIVE BANK	2,287.50	246,357.50
CHEMALAL PRIMARY SCHOOL	COOPERATIVE BANK	01141598217400	COOPERATIVE BANK	127,492.75	322.75
KAPCHUMBA PRIMARY SCHOOL	COOPERATIVE BANK	01141685277800	COOPERATIVE BANK	2,861.50	2,861.50

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PMC	Bank	Account number	Bank	Balance 2019/20 As at 30/6/2020	Balance 2018/19 As at 30/06/2019
KAPKONG PRIMARY SCHOOL	COOPERATIVE BANK	01141598533800	COOPERATIVE BANK	1,372.50	51,142.50
KABOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598585800	COOPERATIVE BANK	0.50	162.50
SAMBUT PRIMARY SCHOOL	COOPERATIVE BANK	01141685106300	COOPERATIVE BANK	5,582.50	3,612.50
NGENYILEL PRIMARY SCHOOL	COOPERATIVE BANK	01141598973500	COOPERATIVE BANK	33,842.50	842.50
LABUYIWEET PRIMARY SCHOOL	COOPERATIVE BANK	01141598990500	COOPERATIVE BANK	3,597.50	9,957.50
TOTAL				557,179.47	683,916.47

10 **IONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TURBO CONSTITUENCY**
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	B	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	B	C	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,203,152	1,738,704	
Use of goods & services		519,982	1,574,033	
Amounts due to other Government entities		65,400,000	52,240,000	
Sub-Total		67,123,134		
Amounts due to other grants and other transfers		10,153,430	921,729.45	
Sub-Total		10,153,430		
Acquisition of assets		5,689,004	6,453,836	
Others (<i>Innovation hubs</i>)		4,677,027	4,677,027	
Sub-Total		10,366,031		
Grand Total		87,642,591	66,742,885.	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		5	60	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
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
Total	6,303,374	0	0	6,303,374

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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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put date when you expect the issue to be resolved)
4.2.1	Variances between amounts in financial statements and supporting schedules	Edwin Rotich FAM	Resolved on management letter	
4.3.1	Bank reconciliation statement as 30 June 2019	Edwin Rotich FAM	Resolved on management letter	
4.4.1	Compensation of employees	Edwin Rotich FAM	Resolved on management letter	
4.5.1	Failure to avail expenditure returns	Edwin Rotich FAM	Resolved on management letter	
4.6.2	Transfers to other government units	Edwin Rotich FAM	Resolved on management letter	
4.7	Other grants and transfers	Edwin Rotich FAM	Resolved on management letter	
4.8	Acquisition of assets/ office construction	Edwin Rotich FAM	Resolved on management letter	

