

REPUBLIC OF KENYA



*Paper laid by the
Leader of Majority Party
Mpsif
Tuesday 11/10/2018.*

OFFICE OF THE AUDITOR-GENERAL

REPORT

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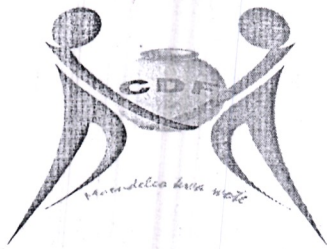
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
TURBO CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -TURBO
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017**

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

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies development fund act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The Turbo Constituency's day-to-day management is under the following key organs:

- i. 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 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Rotich Edwin
3.	Accountant	Michael Munene
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Turbo North Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) TURBO CDF Headquarters

KVDA PLAZA
4th Floor
P.O Box 10894-30100
ELDORET

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

Reports and Financial Statements

For the year ended June 30, 2017

TURBO NG-CDF Contacts

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(f) TURBO NGCDF Bankers

Cooperative Bank- Eldoret west Branch

P.O Box 2220-30100

ELDORET

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

(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- TURBO
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

**II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC)**

This report and financial statement represents the financial position of TURBO constituency for the financial year 2016/17. It lays down the receipts and expenditures of all the funds that TURBO NG-CDFC received from the NG-CDF BOARD.

I wish to make the following remarks;

a). Year Performance

In the financial year 2016/17 TURBO CDF was able to achieve the following comparative performance in various sectors

Receipt/Expense Item	Budget Amount (Kshs)	Utilization	% of Utilization
Compensation of Employees	2,810,637	2,834,303	101%
Use of goods and services	7,083,722	8,605,229	121%
Transfers to Other Government Units	99,252,445	59,847,725	60%
Other grants and transfers	61,522,483	57,501,056	93%

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.
4. Sponsored standard eight examinations for all public primary schools in the constituency in the FYR 2016/2017.

c). Emerging issues related to 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.

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

Reports and Financial Statements

For the year ended June 30, 2017

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

Mr. Nicolas Korir
CHAIRMAN TURBO NG-CDFC

SIGN-----*Nicolas Korir*

Date-----*13/07/18*



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

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF CDF 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 agency shall prepare financial statements in respect of that agency. 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 TURBO National Government Constituency Development Fund is responsible for the preparation and presentation of the TURBO NGCDF financial statements, which give a true and fair view of the state of affairs of the TURBO NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 NGCDF; (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 NGCDF; (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 TURBO NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the TURBO NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the TURBO NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on _____ 2018.

Fund Account Manager



Chairman NGCDFC Turbo

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURBO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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 7 to 35, which comprise the statement of assets and liabilities as at 30 June 2017, 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 June 30, 2017, 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 National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Transfers to Other Government Entities

1.1 Construction of New Technical Institute - Cheptabach Technical and Vocational Institute

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government units amount of Kshs.59,847,725 which includes transfers to national government entities amounting to Kshs.10,000,000. The amount of Kshs.10,000,000 was disbursed to Cheptabach Technical and Vocational Training Institute as counterpart funding with the Ministry of Education, Science and Technology towards the construction of a new technical institute at Cheptabach in Turbo Constituency.

According to the Ministry of Education Letter Ref No MST/DTE/6/5/Vol.VI dated 1 September 2015 to CEO, CDF Board, the Ministry indicated to the CDF Board that it was in the process of establishing 60 technical training institutes in constituencies that do not have one and that the benefiting constituency makes a counter funding of Kshs.10,000,000. According to the letter, the contracts were to be signed and supervised by the mentoring institutions and in this case, Rift Valley Technical Training Institute (RVTTI). The principals of the mentoring institutions were to be fully accountable for the funds and furnish the CDFC with copies of payments and certificates of works from the Ministry of Public Works. Further in Circular Ref No. CDFBB-CEO/MOE/007/Vol. (10) dated 7 September 2015 to all Fund Account Managers, the CEO, CDF Board directed the CDFCs to make payments outlined by the Ministry of Education and ensure that they keep record of Public Works payment certificates commensurate with the counter funding amount of Kshs.10,000,000 to be submitted by the mentoring institutions, in this case Rift Valley Technical Training Institute (RVTTI).

However, copies of payments and certificates of works from the Ministry of Public Works were not availed for audit verification. In addition, the part or phase of the project to be counter funded by the Fund was not disclosed contrary to Section 49 of the National Government Constituencies Development Fund Act, 2015 which states that for the purposes of this Act, the Board may consider part funding of a project financed from sources other than the Fund so long as the other financiers or donors of that project have no objection and provided that the part funding for the project availed pursuant to this Act shall go to a defined unit or any part thereof or phase of the project in order to ensure that the particular portion defined in the allocation is completed with the funds allocated under this Act.

Physical verification of the project during the month of June 2018 revealed that the excavation, foundation laying, walling and roofing works had been done while the fixing of doors and windows, plastering and other finishing works were yet to be done and the contractor was not on site. The work appeared to have stalled and it is not known when the construction shall be completed and put to use. In addition, there was no evidence of ownership of the land on which the Institute is being established.

Consequently, the propriety of the expenditure of Kshs.10,000,000 on the project could not be confirmed and the residents of Turbo Constituency may not get value for money spent on the project.

1.2 Irregular Re-Allocation of Project Funds

Included also in the transfers to other government units figure of Kshs.59,847,725 are disbursements totalling Kshs.2,800,000 to two (2) primary schools and three (3) secondary schools which was applied towards the implementation of activities that were different from the ones approved by the NGCDF Board contrary to Section 6(2) of the National Government Constituency Development Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

Consequently, the management is in breach of the law and the propriety of the disbursements of Kshs.2,800,000 to schools could not be confirmed.

2.0 Other Grants and Transfers

2.1 Emergency Payments

The other grants and transfers amount of Kshs.57,501,056 for the year ended 30 June 2017 includes emergency payments amounting to Kshs.6,837,647 as disclosed in note 7 to the financial statements out of which an amount of Kshs.4,867,647 was disbursed to ten (10) primary schools and one (1) secondary school for construction of dormitories/classrooms or teachers house, purchase of beds and text books. However, these projects or activities do not meet emergency criteria as stipulated in section 8 (3) of the National Government Constituencies Development Fund Act,2015 which defines emergency as urgent unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents and therefore should have been budgeted for through the normal budgetary process. No reason was provided for not budgeting for these projects through the normal budgetary process

Consequently, the propriety of the emergency payments of Kshs.4,867,647 could not be confirmed.

2.2 Bursary Disbursements

The statement of receipts and payments reflects other grants and payments amounting to Kshs.57,501,056 for the year ended 30 June 2017 which includes bursaries to secondary schools amounting to Kshs.10,997,800 and bursaries to tertiary institutions amounting to Kshs.34,046,225 all totalling to Kshs.45,044,025. Although the bursary disbursement during the year was done by the CDFC bursary subcommittee, the subcommittee as constituted did not co-opt two members one who must be the area education officer or representative of the Ministry of Education as required by the Constituencies Development Fund Board circular VOL1/111 dated 13 September 2010.

In addition, acknowledgement letters from recipient institutions were not availed for audit review.

Consequently, the management breached the law and propriety of the bursary amount of Kshs.45,044,025 could not be confirmed.

2.3 Bursary Award for Tertiary

The statement of receipts and payments reflects other grants and payments amount of Kshs.57,501,056 for the year ended 30 June 2017 which includes bursaries to tertiary institutions amounting to Kshs.34,046,225 and which in turn includes Kshs.6,845,200 paid to a driving school as bursary for five hundred and sixteen (516) students to undertake driving courses.

According to the CDFC minutes of the meeting held on 23 June 2016, three hundred and sixteen (316) youths from the constituency were recommended to undertake driving

course at the driving school and thirty-three (33) youths to undertake hair dressing and beauty therapy training. However, a total of five hundred and sixteen (516) students were sponsored for a driving course instead of the approved number of three hundred and sixteen (316) youths from the constituency. The management did not provide explanation on how the additional two hundred (200) students on whom additional cost of Kshs.2,880,000 was spent were identified. In addition, copies of driving licenses in respect of the five hundred and sixteen (516) sponsored students as evidence of the students having attended and successfully completed the course and acknowledgement letters from the driving school were not availed for audit review.

Also, included in bursary-tertiary institutions amount of Kshs.34,046,225 is Kshs.2,270,400 paid to a youth polytechnic to support thirty three (33) students to undertake training in hair dressing and beauty therapy at a cost of Kshs.68,800 per student. However, copies of course completion certificates in respect of the thirty-three (33) sponsored students as evidence of course attendance and successful completion of the course and acknowledgement letters from the youth polytechnic were not availed for audit review. Consequently, the propriety of the expenditure of Kshs.9,115,600 on training could not be confirmed.

3.0 Bank Balance

The statement of assets and liabilities reflects a bank balance of Kshs.932,699 as at 30 June 2017. An audit review of the bank reconciliation statement for the month of June 2017 showed unrepresented cheques amounting to Kshs.3,499,598.80 out of which cheques amounting to Kshs.898,539.60 were dated 30 December 2016 and earlier and were therefore stale. Further cheques totalling to Kshs.1,139,739.40 out of the balance of unrepresented cheques amounting to Kshs.2,601,059.20 had not been cleared by 31 December 2017 and were therefore also stale. However, as at the time of audit in June 2018, the stale cheques totalling to Kshs.2,038,279 had not been written back to the cash book and replaced and no reason was provided for not clearing the stale cheques.

The bank reconciliation statement further reflects payments in bank statement not recorded in cash book amounting to Kshs.28,120.90 relating to bank charges which were not recorded in the cashbook. However, no reason was provided for not recording the bank charges in cashbook.

Consequently, the validity and accuracy of the cash and cash equivalents balance of Kshs.932,699 could not be confirmed.

4.0 Unsupported Committee Expenses

The statement of receipts and payments reflects use of goods and services amount of kshs.8,605,229 which includes committee expenses amounting to Kshs.4,882,000 as disclosed in note 5 to the financial statements and includes payments amounting to Kshs.4,205,000 to committee members in respect of monitoring and evaluation. However, minutes of the meetings, motor vehicle work tickets, and monitoring and evaluation reports in support of this expenditure were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.4,205,000 could not be confirmed for the year ended 30 June 2017.

5.0 Project Management Committee (PMC) Bank Balances

Note 15.4 to the financial statements reflects project management committee bank account balances of Kshs.142,017 as 30 June 2017 in respect of unutilized funds. However, bank statements, certificates of bank balance, cashbooks and bank reconciliation statements were not availed for audit review.

Consequently, the validity, accuracy and existence of the project management committee bank account balance of Kshs.142,017 could not be confirmed.

6.0 Accounts Receivable

The financial statements submitted for audit has disclosed the balance of the undisbursed amount of Kshs.39,250,000 budgeted for one hundred and sixteen (116) projects due from the National Constituencies Development Fund Board for the year ended 30 June 2017 and which is at variance with Kshs.40,948,274 as per the Board's records resulting to unexplained variance of Kshs.1,698,274.

Consequently, the accuracy of Kshs.39,250,000 due from the National Constituencies Development Fund Board could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund-Turbo Constituency in accordance with ISSAI 30 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. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

The National Government Constituencies Development Fund - Turbo Constituency had an approved budget of Kshs.170,669,287 for the financial year 2016/2017. During the same period, the Fund recorded expenditure of Kshs.128,788,313 or 75% of the approved budget which results in an under expenditure of Kshs. 41,880,974 or 25% of the budget as detailed below:

Item	Approved Budget (Kshs)	Expenditure (Kshs)	Under absorption Kshs)	Under absorption %
Compensation of Employees	2,810,637	2,834,303	(23,666)	(1%)
Use of goods and services	7,083,722.13	8,605,229	(1,521,507)	(21%)
Transfers to Other Government Units	99,252,445	59,847,725	39,404,720	40%
Other grants and transfers	61,522,483	57,501,056	4,021,427	7%
Acquisition of Assets	-	-	-	0%
Total	170,669,287	128,788,313	41,880,974	25%

Non-utilization of funds is an indication that services and approved programs were not delivered, and therefore the budget did not meet the intended objectives of improving service delivery to the residents of Turbo Constituency.

1.2 Project Implementation Status

The management of the National Constituencies Development Fund- Turbo Constituency did not submit for audit review the project implementation status report for the planned and implemented projects for the year ended 30 June 2017. Consequently, it has not been possible to confirm if the said projects were implemented for the benefit of the residents of Turbo constituency.

1.3 Project Verification

During the year under review, nineteen (19) projects costing Kshs.23,000,000 were verified during the audit in June 2018. Ten (10) projects with total disbursements amounting to Kshs.5,500,000 were found to be complete and in use, eight (8) projects with total funding of Kshs.6,500,000 were incomplete but work was ongoing, one project in respect of part funding for purchase of school bus for Kshs.1,000,000 had not been purchased while the construction of a technical institute co-funded by the Ministry of Education for Kshs.10,000,000 was incomplete but no work was ongoing on as detailed below;

No	Project	Project Description	Amount Disbursed (Kshs)	Results of verification
Projects that are Complete and in use				
1	Turbo Girls Secondary school	Completion of ongoing two storeyed classrooms by installation of windows and doors, plastering and painting	800,000	Funds reallocated to start four new classrooms and an office a project co-funded by Ministry of Education, with Kshs2,500,000 the project is complete and in use
2	Tapsagoi Secondary School	Completion of an ongoing admin block	500,000	Administration block complete and in use.

3	Sugoi Gaa Primary School(Emergency)	Emergency funding to build pit latrines	200,000	Four pit latrines complete and in use.
4	Uasin Gishu Primary school	Re-roofing of 10 classrooms	1,400,000	Re-roofing, painting, plastering, ceiling done, windows and doors fitted. Project complete and in use
5	ACK St.John Sigowet Secondary	Borehole drilling at the school	800,000	Funds re-allocated to construction of one dormitory. Dormitory complete and in use
6	Kapkoros Chiefs office	Completion of chief's office by installation of doors and windows, plastering and painting	350,000	Project complete and in use
7	Kapyemit Chief's office	Completion of AP Houses by installation of doors and windows, plastering and painting	300,000	Project complete and in use
8	Sigowet Primary School	Completion of newly constructed dormitories	150,000	Plastering, painting ,windows and doors fitted Project Complete and in use
9	Kaplelach North Primary	Completion of one dormitory	200,000	Complete and in use
10	Kapchumba Secondary School	Construction to completion of two classrooms	800,000	Project complete and in use
Sub Total			5,500,000	
Projects that are not complete but work ongoing				
1	Sugoi Primary School	Construction of Boys and girls dormitories to completion	1,500,000	One dormitory complete and in use. Foundation, walling and roofing complete on second dormitory. Work ongoing.
2	Kosachei Primary School	Construction of one classroom	400,000	Funds Re-allocated to complete a dormitory. Plastering, painting and flooring complete. Work ongoing
3	Tapsagoi Primary School	Completion of two dormitories at Kshs.200,000 and completion	600,000	The roofing, plastering, painting of the administration block had been done. The windows and doors of the

		of an administration block at Kshs.400,000		administration block had also been fixed. Work ongoing
4	Keresiet Primary School	Construction of two dormitories for boys and girls.	1,500,000	Foundation, walling and roofing works complete. Window, door fixing, flooring, painting and other finishing works not done.
5	Chemalal Primary School	Completion of ongoing classrooms by installation of windows and doors, plastering of veranda	300,000	Funds re-allocated to complete two staff houses. Flooring, plastering and roofing of staff houses complete done. Painting not yet done. Work ongoing
6	Uasin Gishu Secondary school	Completion of an ongoing Multi-Purpose Hall	700,000	Painting and plastering done, windows and doors fitted. Works on going
7	Kapchumba Primary School	Construction of 2 dormitories for boys and Girls	1,500,000	Works done to roofing done. Works On-going
8	Tapsagoi Secondary School	Purchase of Bus	1,000,000	Not Purchased
	Sub Total		7,500,000	
Incomplete project with no work is in progress				
1	Cheptabach Technical Training and vocational institute	The constituency contributed Kshs.10,000,000 towards construction of a technical institute	10,000,000	Co-funded by Ministry of Education. Foundation, walling and roofing work complete. No work is ongoing.
	Total		23,000,000	

Delay in completion of the projects has the effect of denying the constituents of Turbo Constituency the services they are entitled to.

Responsibilities of Management and those charged with Governance for The Financial Statements

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 the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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:

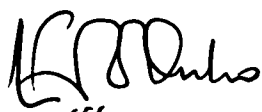
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

13 August 2018

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

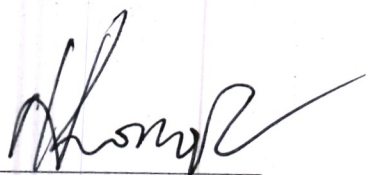
Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	100,384,145	85,815,379
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	40,250
TOTAL RECEIPTS		100,384,145	85,855,629
PAYMENTS			
Compensation of employees	4	2,834,303	3,067,112
Use of goods and services	5	8,605,229	3,630,413
Transfers to Other Government Units	6	59,847,725	29,535,000
Other grants and transfers	7	57,501,056	27,484,594
Acquisition of Assets	8	-	
Other Payments	9	-	
TOTAL PAYMENTS		128,788,313	63,717,119
SURPLUS/DEFICIT		(28,404,168)	22,138,510

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURBO CDF financial statements were approved on _____ 2018 and signed by:



Chairman - CDFC



Fund Account Manager



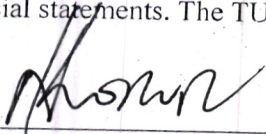
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- TURBO
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

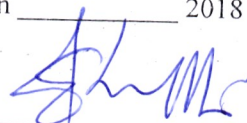
V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2017

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	932,699	29,336,867
Cash Balances (cash at hand)	10B		-
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		932,699	29,336,867
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	29,336,867	7,198,357
Surplus/Deficit for the year		(28,404,168)	22,138,510
Prior year adjustments	14		
NET LIABILITIES		932,699	29,336,867

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURBO CDF financial statements were approved on _____ 2018 and signed by:



Chairman - CDFC



Fund Account Manager



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

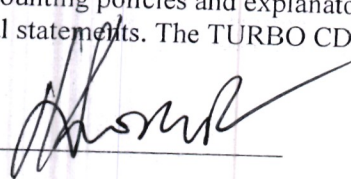
Reports and Financial Statements

For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2017

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	100,384,145	85,815,379
Other Receipts	3	-	40,250
		100,384,145	85,855,629
Payments for operating expenses			
Compensation of Employees	4	2,834,303	3,067,112
Use of goods and services	5	8,605,229	3,630,413
Transfers to Other Government Units	6	59,847,725	29,535,000
Other grants and transfers	7	57,501,056	27,484,594
Other Payments	9		
		128,788,313	63,717,119
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(28,404,168)	22,138,510
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(28,404,168)	22,138,510
Cash and cash equivalent at BEGINNING of the year	13	29,336,867	7,198,357
Cash and cash equivalent at END of the year		932,699	29,336,867

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The TURBO CDF financial statements were approved on _____ 2018 and signed by:



Chairman CDFC

Fund Account Manager



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 %	
RECEIPTS						
Transfers from CDF Board	81,896,552	88,772,735	170,669,287	129,721,012	40,948,275	76%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
Total Receipts	81,896,552	88,772,735	170,669,287	129,721,012	40,948,275	76%
PAYMENTS						
Compensation of Employees	2,100,000	710,637	2,810,637	2,834,303	-23,666	101%
Use of goods and services	5,179,489.13	1,904,233	7,083,722	8,605,229	-1,521,507	121%
Transfers to Other Government Units	47,244,828	52,007,617	99,252,445	59,847,725	39,404,720	60%
Other grants and transfers	27,372,235	34,150,248	61,522,483	57,501,056	4,021,427	93%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	81,896,552.13	88,772,735.00	170,669,287.13	128,788,313.00	41,880,974.13	75%

(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 50% of utilization) and any overutilization]

- i. Funds were not disbursed from the board on time hence the under-utilization or disbursements to projects

The TURBO CDF financial statements were approved on _____ 2018 and signed by:



Chairman CDF


Fund Account Manager



VIII. 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 and comply with International Public-Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public-Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 *CDF* 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2017.

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

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO	AIE NO. A790616	-	17,815,379
AIE NO	AIE NO. A724059	-	10,000,000
AIE NO	AIE NO. A796454	-	20,000,000
AIE NO	AIE NO. A820851	-	28,000,000
AIE NO.	AIE NO. A820656	-	10,000,000
AIE NO.	AIE NO. 825946	59,435,868	
AIE NO.	AIE NO. 839519	4,094,828	
AIE NO.	AIE NO. 855178	36,853,449	
TOTAL		100,384,145	85,815,379

2. PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	40,250
Total	-	40,250

4. COMPENSATION OF EMPLOYEES

	2016- 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	2,807,903	3,040,712
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Employer contribution to NSSF	26,400	26,400
Total	2,834,303	3,067,112

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURBO
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	4,882,000	2,026,800
Utilities, supplies and services	33,490	142,990
Communication, supplies and services	66,960	34,460
Domestic travel and subsistence	293,800	-
Printing, advertising and information supplies & services	139,363	-
Rentals of produced assets	-	-
Training expenses	1,355,000	538,600
Hospitality supplies and services	2,700	-
Insurance costs	-	-
Office rent and parking	783,416	587,563
Specialized materials and services	-	-
Office and general supplies and services	500,000	-
Other operating expenses	-	-
Fuel, oil & lubricants	548,500	300,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	8,605,229	3,630,413

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURBO
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Transfers to National Government entities	10,000,000	-
Transfers to primary schools (see attached list)	33,547,725	22,485,000
Transfers to secondary schools (see attached list)	16,300,000	7,050,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	59,847,725	29,535,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 – 2017	2015- 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,997,800	2,161,000
Bursary – tertiary institutions (see attached list)	34,046,225	20,673,594
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	1,500,000	-
Water projects (see attached list)	800,000	-
Agriculture projects	-	-
Electricity projects	-	-
Security projects (see attached list)	650,000	1,700,000
Roads projects	-	-
Sports projects (see attached list)	1,585,013	-
Environment projects (see attached list)	1,084,371	-
Emergency projects (see attached list)	6,837,647	2,950,000
Total	57,501,056	27,484,594

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURBO
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -- TURBO
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017	2015 - 2016
Specify	Kshs	Kshs
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Cooperative Bank - Eldoret West Branch A/c No. 1141598056700	932,699	29,336,867
Total	932,699	29,336,867

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURBO
 CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

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

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

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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 RETENTION

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Bank accounts		
Cash in hand	932,699	29,336,867
Imprest	-	-
	-	-
Total	932,699	29,336,867

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – TURBO
CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2017

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	15,300,000
Amounts due to other grants and other transfers (see attached list)	892,449	13,496,617
Others (<i>audit fee</i>)	-	500,000
Un allocated from Eldoret north	40,250	40,250
	932,699	29,336,867

15.4: PMC account balances (See Annex 4)

	Kshs	Kshs
PMC account Balances (see attached list)	142,017.29	2,048,051.51
	142,017.29	2,048,051.51

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	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						

NATIONAL GOVERNMENT ENTITY CONSTITUENCY DEVELOPMENT FUND- TURBO
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	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						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TURBO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		A	b	C	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4. BURSARY FUNDS NOT YET DISBURSED	BURSARY TO NEEDY STUDENTS	892,449					FORMS NOT YET REMITTED FOR PROCESSING VOUCHER
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- TURBO
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER (attached)

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	0	0
Buildings and structures	0	0
Transport equipment (MITSUBISHI PAJERO) GKB 407F	5,500,000	5,500,000
Office equipment, furniture and fittings (ASSORTED)	803,374	803,374
ICT Equipment, Software and Other ICT Assets	0	0
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	6,303,374	6,303,374

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

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
KAPYEMIT PRIMARY SCHOOL	COOPERATIVE BANK	01141598621200	3,557	0.00
SOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141685945900	512	0.00
TENDWA OSORONGAI PRIMARY	COOPERATIVE BANK	01141598643400	3072.50	2072.00
TUIGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141685242000	2863.50	1862.50
AIC BESIEBOR PRIMARY SCHOOL	COOPERATIVE BANK	01141685242000	4,777.50	1827.50
CHEPSAITA PRIMARY SCHOOL	COOPERATIVE BANK	01141598390000	1962.50	1962.50
KANETIK POLYTECHNIC	COOPERATIVE BANK	01141598390000	1642.70	1162.50
MURGUSI PRIMARY SCHOOL	COOPERATIVE BANK	01141598632800	1055.00	51622.50
KOMBAEREN PRIMARY SCHOOL	COOPERATIVE BANK	01141598996800	2042.50	1042.50
LOWER SOSIANNI PRIMARY SCHOOL	COOPERATIVE BANK	01141598987400	312.50	1832.50
CHEPKOIYO NORTH PRIMARY SCHOOL	COOPERATIVE BANK	01141598197600	1027.50	102.50
KAPTENDON PRIMARY SCHOOL	COOPERATIVE BANK	01141598572400	3318.99	2318.99
MWANGAZA PRIMARY SCHOOL	COOPERATIVE BANK	01141598540300	1072	1072
UPENDO PRIMARY SCHOOL	COOPERATIVE BANK	01141598978100	1062.50	362.50
MILIMANI PRIMARY SCHOOL	COOPERATIVE BANK	01141685269200	36532.50	5462.50
CHEPKEMEL PRIMARY SCHOOL	COOPERATIVE BANK	01141685241300	1823.50	623.50
MURGOR HILL PRIMARY SCHOOL	COOPERATIVE BANK	01141685903900	242	0.00
SUGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141685279100	6232.50	282.50
TUIYOBEI GAA	COOPERATIVE	01141598179300	692.50	582

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
PRIMARY SCHOOL	BANK			
KOSACHEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598337800	3332.50	2432.50
CHEPKUMIA PRIMARY SCHOOL	COOPERATIVE BANK	01141458463700	612.50	2512.50
TAPSAGOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598213100	400.50	2120.50
TUIYOBEI GAA PRIMARY SCHOOL	COOPERATIVE BANK	01141598179300	692	582
MANZINI PRIMARY SCHOOL	COOPERATIVE BANK	01141598187000	102	1082.50
AIC TIRET PRIMARY SCHOOL	COOPERATIVE BANK	01141685239900	2,992	1,992.50
ST. JOSEPH EMGOIN PRIMARY	COOPERATIVE BANK	01141685115900	10,112.50	1,762.50
KAPLEKETET PRIMARY SCHOOL	COOPERATIVE BANK	01139686536100	0.00	0.00
CHEBARUS PRIMARY SCHOOL	COOPERATIVE BANK	01141598588700	1,032.50	242.50
CHERAMEI PRIMARY SCHOOL	COOPERATIVE BANK	01141686005700	2,342.50	0.00
KAPKEBEN PRIMARY SCHOOL	COOPERATIVE BANK	01141598541300	2.50	1382.50
EMKOIN PRIMARY SCHOOL	COOPERATIVE BANK	01141598614400	5,492.50	3,542.50
KAPTICH PRIMARY SCHOOL	COOPERATIVE BANK	01141598289200	5,492.50	3,542.50
SIGOWET PRIMARY SCHOOL	COOPERATIVE BANK	01141685271200	2,252.50	522.50
KURESJET PRIMARY SCHOOL	COOPERATIVE BANK	01141685295200	3,092.50	1,065.52
ATNAS KANDIE PRIMARY SCHOOL	COOPERATIVE BANK	01141598571300	1,006.00	352,988.00
CHEPKONGI PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	662.50	662.50
MOGOON PRIMARY SCHOOL	COOPERATIVE BANK	01141686104300	155.00	0.00
KOLONGEI PRIMARY SCHOOL	COOPERATIVE BANK	01141598013900	394.	244.00
ST. COLUMBANS PRIMARY SCH.	COOPERATIVE BANK	01141685240900	5,832.00	802,882.50

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PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
CHEMALAL PRIMARY SCHOOL	COOPERATIVE BANK	01141598217400	1,415.60	8,865.50
KAPCHUMBA PRIMARY SCHOOL	COOPERATIVE BANK	01141685277800	1,826.50	2,812.50
KAPKONG PRIMARY SCHOOL	COOPERATIVE BANK	01141598533800	13,492.50	29352.50
KAABOI PRIMARY SCHOOL	COOPERATIVE BANK	01141598585800	1462.50	750,332.50
SAMBUT PRIMARY SCHOOL	COOPERATIVE BANK	01141685106300	1,562.50	1,462.50
NGENYILEL PRIMARY SCHOOL	COOPERATIVE BANK	01141598973500	842.50	962.50
LABUIYWET PRIMARY SCHOOL	COOPERATIVE BANK	01141598990500	1,612.50	512.50
TOTAL			142,017.29	2,048,051.51

NO	UN-FUNDED PROJECTS	Amount (Kshs)
1	ATNAS KANDIE PRIMARY SCHOOL	600,000
2	HURUMA PRIMARY SCHOOL	400,000
3	TELDET PRIMARY SCHOOL	400,000
4	KAPKEBEN PRIMARY SCHOOL	500,000
5	KAPKOROS PRIMARY SCHOOL	500,000
6	KAPLEKETET PRIMARY SCHOOL	300,000
7	KAPLELACH NORTH PRIMARY SCHOOL	300,000
8	EMKWEN PRIMARY SCHOOL	400,000
9	KOLONGEI PRIMARY SCHOOL	750,000
10	CHEBARUS PRIMARY SCHOOL	750,000
11	KIPLOMBE PRIMARY SCHOOL	400,000
12	KAPCHUMBA PRIMARY SCHOOL	

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		500,000
13	AINABMOI PRIMARY SCHOOL	400,000
14	UNION PRIMARY SCHOOL	400,000
15	ST. MARYS PRIMARY SCHOOL	400,000
16	ST. PATRICKS PRIMARY SCHOOL	400,000
17	CHEPTABACH NORTH PRIMARY SCHOOL	600,000
18	BOINETT PRIMARY SCHOOL	300,000
19	LOWER SOSIANI PRIMARY SCHOOL	300,000
20	SEIYOT PRIMARY SCHOOL	300,000
21	SUGOI GAA PRIMARY SCHOOL	300,000
22	CHERAMEI PRIMARY SCHOOL	300,000
23	SAMBUT CHEPKONGI PRIMARY SCHOOL	300,000
24	SAMBUT PRIMARY SCHOOL	300,000
25	KAMAGUT PRIMARY SCHOOL	300,000
26	KAMORET PRIMARY SCHOOL	500,000
27	MOGOIYWO PRIMARY SCHOOL	300,000
28	KAPTICH PRIMARY SCHOOL	300,000
29	KURESJET PRIMARY SCHOOL	300,000
30	KOMBAEREN PRIMARY SCHOOL	300,000
31	TARUS PRIMARY SCHOOL	400,000
32	TAPSAGOI PRIMARY SCHOOL	400,000
33	AIC BESIEBOR PRIMARY SCHOOL	400,000
34	TIRET PRIMARY SCHOOL	

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		400,000
35	KOSACHEI PRIMARY SCHOOL	300,000
36	CHEPKUMIA PRIMARY SCHOOL	400,000
37	KENDUIYWO PRIMARY SCHOOL	400,000
38	TUIYOBELI PRIMARY SCHOOL	400,000
39	MANZINI PRIMARY SCHOOL	400,000
40	SOKYOT PRIMARY SCHOOL	400,000
41	CHEPKOIYO NORTH PRIMARY SCHOOL	750,000
42	MILIMANI TUIYOBELI PRIMARY SCHOOL	300,000
43	MWANGAZA PRIMARY SCHOOL	300,000
44	UPENDO PRIMARY SCHOOL	300,000
45	CHEPSAITA PRIMARY SCHOOL	300,000
46	KAPKOI PRIMARY SCHOOL	500,000
47	LOWER KIPKAREN PRIMARY SCHOOL	400,000
48	LOWER KIPKAREN PRIMARY SCHOOL	400,000
49	MURGUSI PRIMARY SCHOOL	500,000
50	MOGOON PRIMARY SCHOOL	400,000
51	TEBESON PRIMARY SCHOOL	400,000
52	TUIGOI PRIMARY SCHOOL	400,000
53	TELDET PRIMARY SCHOOL	350,000
54	TEBESWET PRIMARY SCHOOL	750,000
55	UNION PRIMARY SCHOOL	400,000
56	ST. MARY'S PRIMARY SCHOOL	

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		400,000
57	ST. PATRICKS PRIMARY SCHOOL	600,000
58	SUGOI GAA PRIMARY SCHOOL	300,000
59	TUIYOBEI PRIMARY SCHOOL	400,000
60	KAPKONG PRIMARY SCHOOL	300,000
61	TARUS PRIMARY SCHOOL	600,000
62	KAPKURES HILL PRIMARY	400,000
63	KIMOLWET PRIMARY SCHOOL	400,000
64	CHEBARUS SECONDARY SCHOOL	800,000
65	KAPKEBEN SECONDARY SCHOOL	700,000
66	ST. ANTHONY BOINETT SECONDARY SCHOOL	800,000
67	CHRIST THE KING SAMBUT HIGH SCHOOL	400,000
68	PAUL BOIT BOYS HIGH SCHOOL -KAPKONG	800,000
69	ST. PETER'S SOIN SECONDARY SCHOOL	400,000
70	NGENYILEL SECONDARY SCHOOL	800,000
71	SUGOI GIRLS SECONDARY SCHOOL	500,000
72	NG-CDF office	5,000,000
73	SPORTS ACTIVITIES WITHIN THE CONSTITUENCY	1,500,000
74	SUGOI CHIEF'S OFFICE	200,000
75	KAPTICH PRIMARY SCHOOL	35,714
76	SEIYOT PRIMARY SCHOOL	35,714
77	SAMBUT PRIMARY SCHOOL	35,714

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78	MOGOIYWO PRIMARY SCHOOL	35,714
79	LOWER SOSIANI PRIMARY SCHOOL	35,714
80	HURUMA PRIMARY SCHOOL	35,714
81	KAPYEMIT PRIMARY SCHOOL	35,714
82	KAPTENDON PRIMARY SCHOOL	35,714
83	KAPSAOS PRIMARY SCHOOL	35,714
84	EMKOIN PRIMARY SCHOOL	35,714
85	KAPKOROS FARM PRIMARY SCHOOL	35,714
86	TELDET PRIMARY SCHOOL	35,714
87	CHEBARUS PRIMARY SCHOOL	35,714
88	KOLONGEI PRIMARY SCHOOL	35,714
89	SIGOWET PRIMARY SCHOOL	35,714
90	KAPLELACH PRIMARY SCHOOL	35,714
91	KAPLEKETET PRIMARY SCHOOL	35,714
92	CHEPKOIYO NORTH PRIMARY SCHOOL	35,714
93	SUGOI PRIMARY SCHOOL	35,714
94	KOMBAEREN PRIMARY SCHOOL	35,714
95	AIC TIRET PRIMARY SCHOOL	35,714
96	NGENYILEL PRIMARY SCHOOL	35,714
97	BUKWO PRIMARY SCHOOL	35,714
98	ST. JOSEPH EMGOIN PRIMARY SCHOOL	35,714
99	CHEPSAITA PRIMARY SCHOOL	35,714

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100	CHEPKEMEL PRIMARY SCHOOL	35,714
101	TUIGOI PRIMARY SCHOOL	35,714
102	KAABOI PRIMARY SCHOOL	35,714
103	MURGOR HILLS PRIMARY SCHOOL	35,714
104	CHEPKONGI SAMBUT PRIMARY SCHOOL	35,714
105	CHEMALAL PRIMARY SCHOOL	35,714
106	BOINET PRIMARY SCHOOL	35,714
107	MANZINI PRIMARY SCHOOL	35,714
108	KURESJET PRIMARY SCHOOL	35,714
109	MORO PRIMARY SCHOOL	35,714
110	MOGOON PRIMARY SCHOOL	35,714
111	TEBESWET PRIMARY SCHOOL	35,714
112	CHRIST THE KING SAMBUT HIGH	35,714
113	LESERU HIGH SCHOOL	35,714
114	KAPKEBEN HIGH SCHOOL	35,714
115	CHEBARUS HIGH SCHOOL	35,714
116	SUGOI GIRLS HIGH SCHOOL	35,726
		39,250,000

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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	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ELD-TUR-CDF-14-2015-2016/10	Late remittances of statutory deductions and other salary deductions	Has assigned one staff to be remitting the deductions on time to the relevant institutions	Hussein Kassim-records officer	Resolved	Every end month
ELD-TUR-CDF-14-2015-2016/10	Receipts	Disbursements from the NGCDF board received was 50.8%	ROTICH EDWIN -FAM	Resolved	Every Quarter
ELD-TUR-CDF-14-2015-2016/10	Use of Goods and Services	Accounted for Kshs. 300,000 of refined fuel to the motor Vehicle	ROTICH EDWIN -FAM	Resolved	Every fuelling session
ELD-TUR-CDF-14-2015-2016/10	Transfers to Other Government Units	Expenditure Returns of every implemented project in the constituency be filed at office	ROTICH EDWIN -FAM	Resolved	Before next disbursement
ELD-TUR-CDF-14-2015-2016/10	Other Grants and Transfers	Composition of Sub-committee for bursary to include Education officer of representative	ROTICH EDWIN -FAM	Resolved	Immediately
ELD-TUR-CDF-14-2015-2016/10	Emergency projects	Projects funded to have emergency element and be urgent and that cannot be delayed till next financial year	FAM/ NGCDFC Turbo	Resolved	Immediately
ELD-TUR-CDF-14-2015-2016/10	Bank and Cash Balances	Stale cheques to be reversed and validated to benefit the intended beneficiaries	FAM ROTICH EDWIN	Resolved	Immediately
ELD-TUR-CDF-14-	Presentation of Financial Statements	The actual budget amount had a difference in the	FAM ROTICH EDWIN	Resolved	Immediately

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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)	Timeframe: (Put a date when you expect the issue to be resolved)
2015-2016/10		chairman's statement totaling Kshs. 500,000 but amended the financial statements			