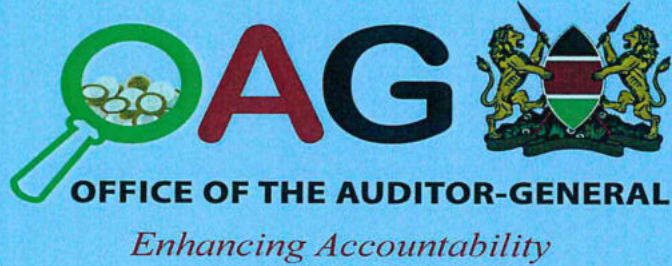



REPUBLIC OF KENYA



	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 15 MAR 2023	DAY: <input type="text"/>
REPORT	Hon. Samuel Cheptongo, MP
BY:	on behalf of Majority Leader
CLERK-AT THE-TABLE:	Christine Ndindi

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



TURBO CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Edwin Kibet Rotich
2.	Sub-County Accountant	David Odiyo
3.	Chairman NGCDFC	Nicholas Kibet Korir
4.	Member NGCDFC	Rosebella Rutto

(d) Fiduciary Oversight Arrangements

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

(e) Turbo Constituency NGCDF Headquarters

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

(f) Turbo Constituency NGCDF Contacts

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

(g) Turbo Constituency NGCDF Bankers

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

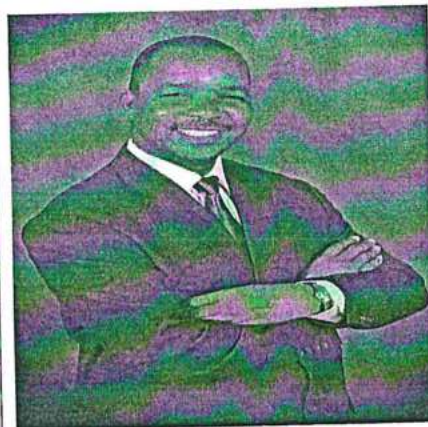
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



Mr. Nicholas K. Korir

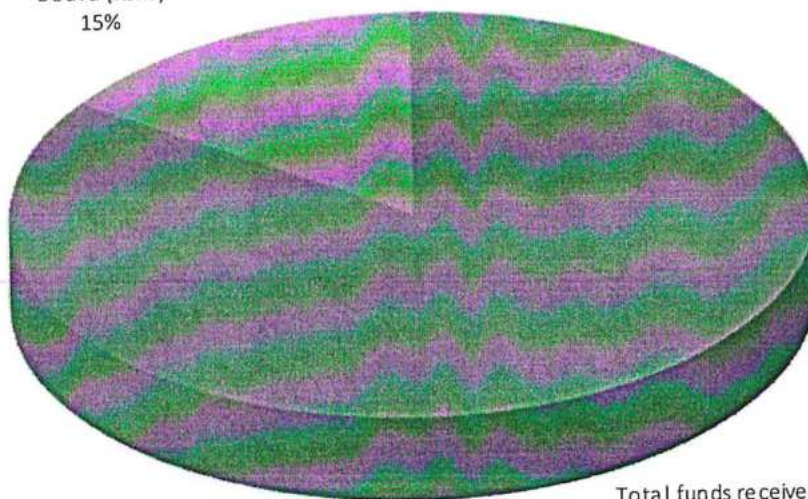
The report and the financial statement represent the true financial position of NG-CDF Turbo Constituency for the financial year 2020/2021. I wish to make the following remarks;

a). Budget performance

Total budget (Kshs)	Total funds received from NG-CDF Board (Kshs)	Balance from NG-CDF Board (Kshs)
225,331,474	191,142,595	34,188,879

Funds received and balance from NG-CDF Board

Balance from NG-CDF
Board (Kshs)
15%



Total funds received
from NG-CDF Board
(Kshs)
85%

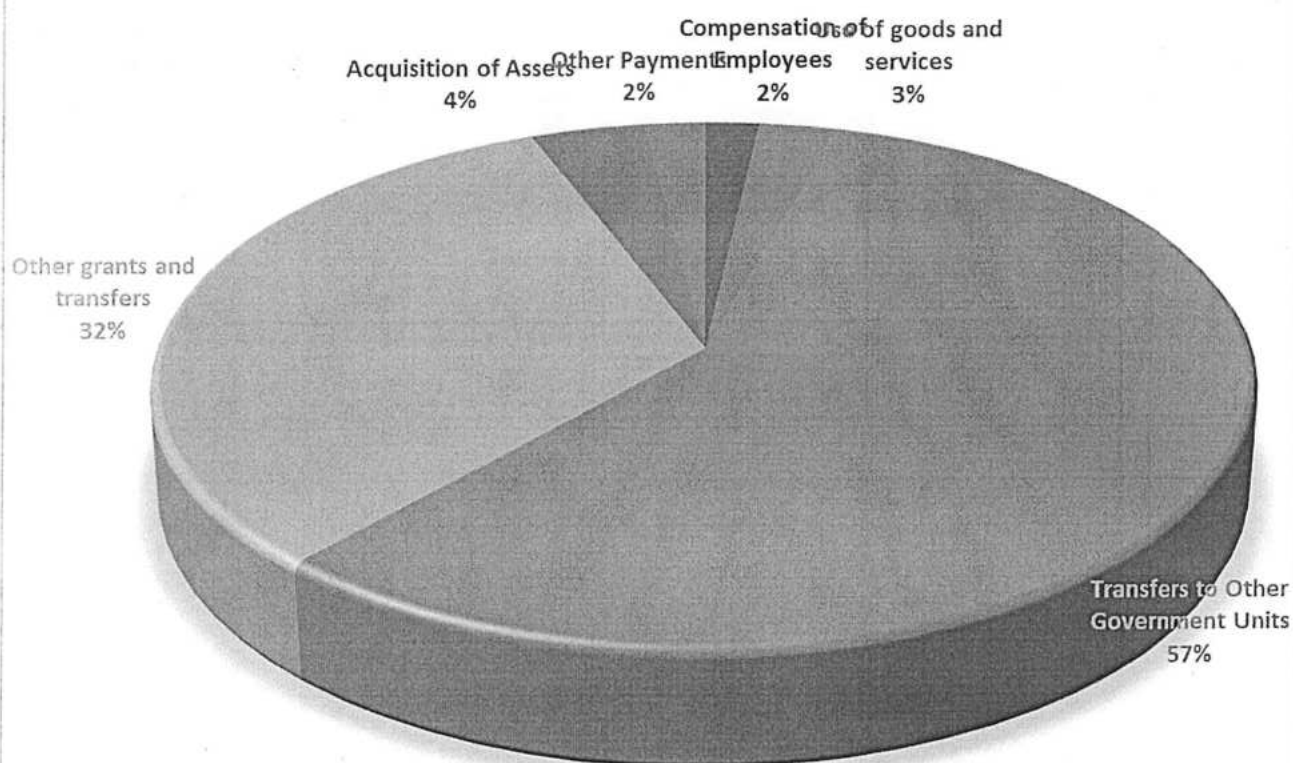
■ Total funds received from NG-CDF Board (Kshs)

■ Balance from NG-CDF Board (Kshs)

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Sectors	Total Budget	Total Expenditure	Balance	
Compensation of Employees	4,003,152	2,818,554	1,184,598	70%
Use of goods and services	5,882,151	5,878,445	3,706	99%
Transfers to Other Government Units	129,150,000	88,150,000	41,000,000	68%
Other grants and transfers	72,930,140	54,088,400	18,841,740	74%
Acquisition of Assets	8,689,004	3,820,266	4,868,738	44%
Other Payments	4,677,027	-	4,677,027	0.0%
TOTAL	225,331,474	154,755,665	70,575,809	69%

CHART SHOWING SECTOR COMPOSITION



b). Key achievements for NG-CDF Turbo Constituency in the Financial year 2020/2021

1. 31 primary schools project activities were funded in the financial year out of which 17 new classrooms were completed, 13 classrooms were renovated while one dormitory was completed.
2. 8 Secondary schools project activities were implemented

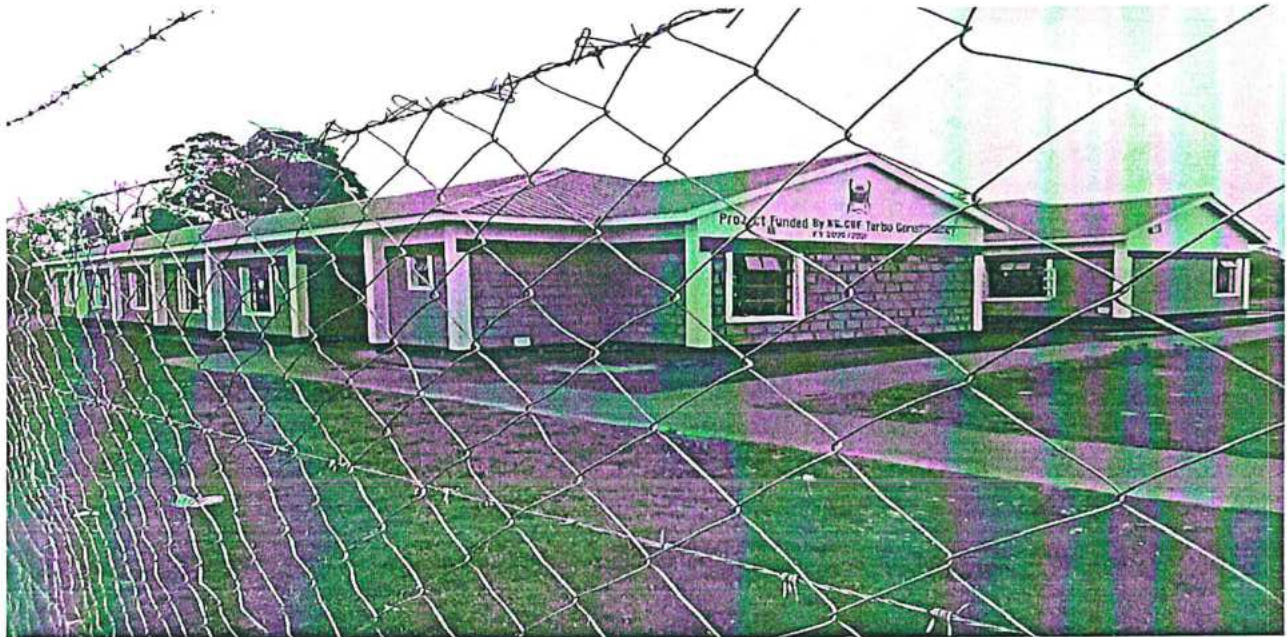


Photo 1. Paul Boit Boys High school construction of 12 capacity boy's dormitory.

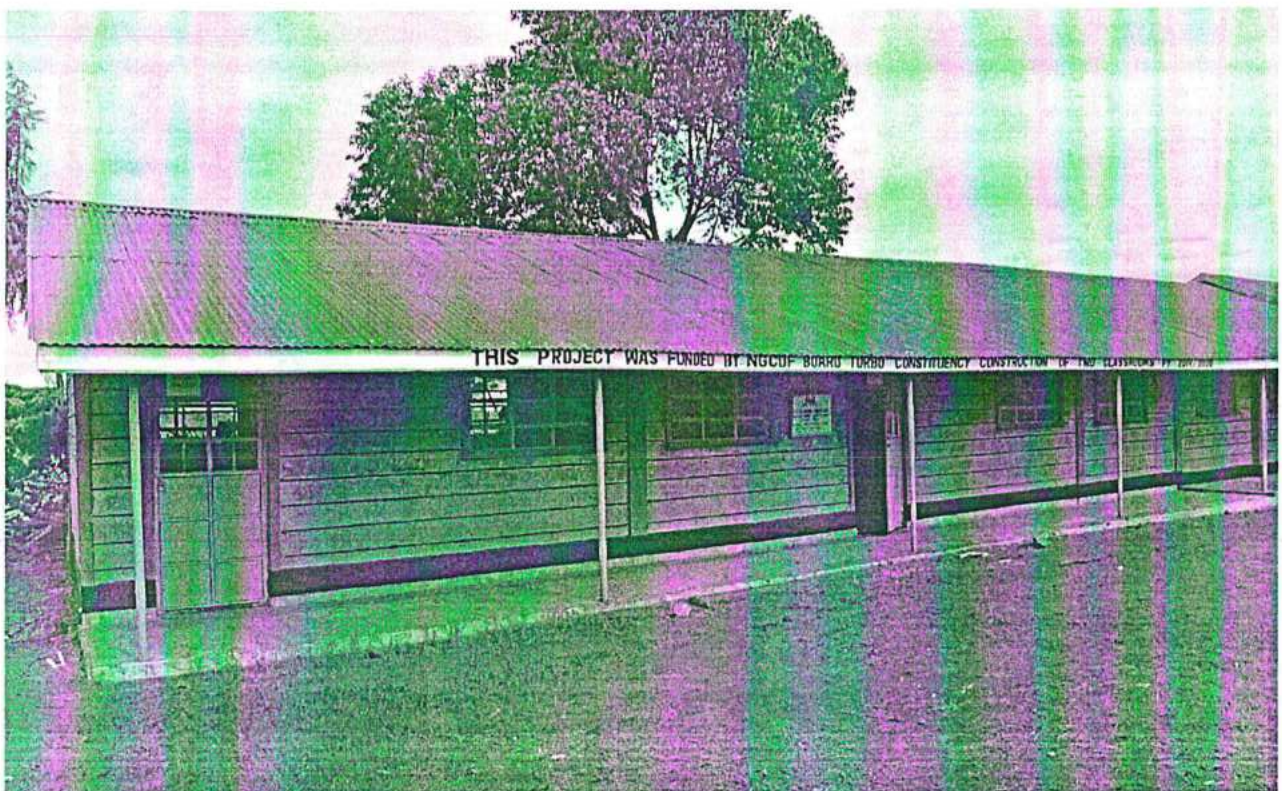


Photo 2. Eldoret Kandie Secondary school construction of 2 classrooms



Photo 3. Atnas Kandie Primary school construction of 2 classrooms



Photo 4. Ongoing Construction of NG-CDFC Office

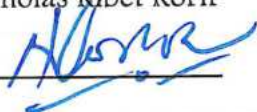
c). Emerging issues related to NG-CDF Turbo during the year 2020/2021 includes

1. Heavy rains resulting in toilets collapsing in some of the institutions
2. Covid 19 pandemic-affected the implementation of project

d). Implementation of the projects and programs challenges during the financial year

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

MR. Nicholas Kibet Korir



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED 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 *Turbo Constituency 2018-2022* plan are to:

Strategic Area One: Education and Training

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

Initiative1: Construct, enhance and improve schools' infrastructure facilities to provide conducive learning environment for children in primary, secondary, special education schools and TIVET.

Initiative2: Enhance and develop bursary programmes that facilitate retention and skills achievement of students in the constituency.

Strategic Area Two: Security and administration

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

Initiative1: Improving Security infrastructure.

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

Strategic Area Three: Environment

Objective: Promote environmental conservation in the whole constituency

Initiative1: Facilitate purchase and planting of seedlings in public schools, chief 's offices and water catchment areas.

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

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

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

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

Strategic Area four: Youth Empowerment, Sports and Culture

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

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

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

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

Strategic area five: Information Communication and Technology (ICT)

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

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

Progress on attainment of Strategic development objectives

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

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of Turbo NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Turbo NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- i. Managing and disposing of all wastage in a responsible manner
- ii. Sensitization of youth/ community on the impact of drugs abuse, protection of the environment in compliance with relevant regulations and approved codes of practice.
- iii. NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- iv. NG-CDFC members sensitized the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

4. Market place practices-

Turbo NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Turbo Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Turbo Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-Turbo Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Turbo Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Turbo Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.

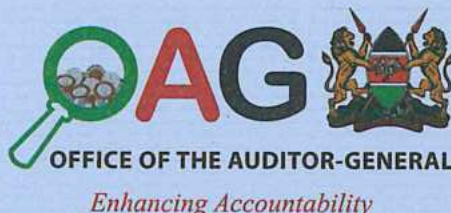

Chairman NGCDF Committee
Nicholas Kibet Korir


Fund Account Manager
Edwin Kibet Rotich



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURBO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Turbo Constituency set out on pages 17 to 53, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund -Turbo Constituency as at 30 June, 2021, 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. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services amounting to Kshs.5,878,445 as disclosed in Note 5 to the financial statements. The amount includes committee allowance amount of Kshs.1,973,000 out of which an amount of Kshs.915,000 was not supported by complete schedules, attendance registers and monitoring and evaluation reports.

In the circumstances, the accuracy and completeness of committee allowance of Kshs.915,000 could not be confirmed.

2. Unsupported Emergency Project Expenditure

The statement of receipts and payments reflects other grants and transfers of Kshs.54,088,400 as disclosed in Note 7 to the financial statements. The amount includes emergency projects of Kshs.4,884,500 out of which Kshs.1,500,000 was utilized to re-build classrooms at AIC Tarus Primary School. However, project profile with expenditure returns, inspection reports, drawings and design and procurement documents including minutes of tender opening, evaluation and award were not provided for audit.

In the circumstances, the accuracy and completeness of emergency expenditure of Kshs.1,500,000 could not be confirmed.

3. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers of Kshs.54,088,400 as disclosed in Note 7 to the financial statements. The amount includes bursaries to tertiary institutions of Kshs.38,059,400. However, the Management did not provide acknowledgement letters for bursary disbursements amounting to Kshs.37,154,400.

In the circumstance the accuracy and completeness of bursary payments of Kshs.37,154,400 could not be confirmed.

4. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents of Kshs.37,997,315 which, as disclosed in Note 10A to the financial statements represents bank balances. However, the cash book reflects a balance of Kshs.22,997,315 resulting in an unexplained variance of Kshs.15,000,000.

In the circumstance, the accuracy and completeness of cash and cash equivalents balance of Kshs.37,997,315 could not be confirmed.

5. Unsupported Retention Balance

The statement of assets and liabilities reflects accounts payables - retention balance of Kshs.1,610,385 as disclosed in Note 12(A) to the financial statements. However, the supporting schedules for retention was not provided for audit and recalculation from certificates of works completed revealed an amount of Kshs.1,002,100 resulting to unexplained variance of Kshs.608,285.

In the circumstance, the accuracy and completeness of accounts payables – retention balance of Kshs.330,000 could not be confirmed.

6. Unsupported Project Management Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) account balances of Kshs.6,709,697. However, Management did not provide bank reconciliation statements and cashbooks to support the balances.

In the circumstances, the accuracy and completeness of the project management committee account balance of Kshs.6,709,697 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.225,331,474 and Kshs.191,142,595 respectively, resulting in an under-funding of Kshs.34,188,879 or 15% of the budget. Similarly, the Fund spent Kshs.154,755,665 out of the approved expenditure budget of Kshs.225,331,474, resulting in an under expenditure of Kshs.70,575,809 or 31% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

Delayed Completion of Projects

A review of the project implementation status revealed that seventy-five (75) projects were funded at Kshs.122,780,168 out of which sixty-one (61) projects at Kshs.67,800,000 were completed and in use and fourteen (14) projects at Kshs.69,564,724 were on going. Management did not explain delays in completing these projects.

In the circumstances, value for money for fourteen (14) projects at Kshs.69,564,724 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of 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 controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

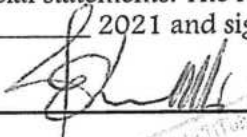
Nairobi

05 September, 2022

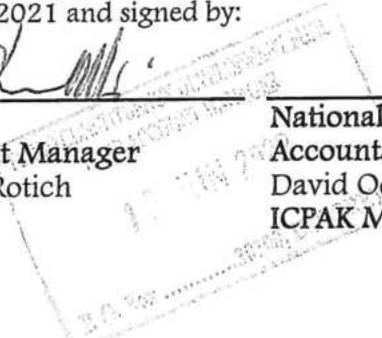
VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	172,267,724	123,640,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		172,267,724	123,640,876
PAYMENTS			
Compensation of employees	4	2,818,554	1,996,848
Use of goods and services	5	5,878,445	11,774,923
Transfers to Other Government Units	6	88,150,000	49,440,000
Other grants and transfers	7	54,088,400	49,277,400
Acquisition of Assets	8	3,820,266	3,764,831
Other Payments	9	-	-
TOTAL PAYMENTS		154,755,665	116,254,002
SURPLUS/ (DEFICIT)		17,512,059	7,386,874

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 _____ 2021 and signed by:



Fund Account Manager
Edwin Kibet Rotich


National Sub-County
Accountant
David Odiyo
ICPAK M/No:13213



Chairman NG-CDF Committee
Nicholas Kibet Korir

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	37,997,315	18,874,871
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		37,997,315	18,874,871
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		37,997,315	18,874,871
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	1,610,385	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		1,610,385	
NET FINANCIAL ASSETS		36,386,930	18,874,871
REPRESENTED BY			
Fund balance b/fwd		18,874,871	11,487,998
Prior year adjustments	14	-	
Surplus/Deficit for the year		17,512,059	7,386,874
NET FINANCIAL POSITION		36,386,930	18,874,872

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

_____ 2021 and signed by:


Fund Account Manager
Edwin Kibet Rotich

National Sub-County
Accountant
David Odiyo
ICPAK M/No:13213


Chairman NG-CDF Committee
Nicholas Kibet Korir



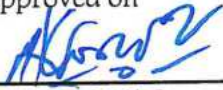
IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	172,267,724	123,640,876
Other Receipts	3	-	-
Total receipts		172,267,724	123,640,876
Payments for operating activities			
Compensation of Employees	4	2,818,554	1,996,848
Use of goods and services	5	5,878,445	11,774,923
Transfers to Other Government Units	6	88,150,000	49,440,000
Other grants and transfers	7	54,088,400	49,277,400
Acquisition of Assets		3,820,266	
Other Payments	9	-	-
Total payments		154,755,665	112,489,171
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (Outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
Net cash flow from operating activities		17,512,059	11,151,705
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,820,266)	-
Net cash flows from Investing Activities		(3,820,266)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		13,691,793	11,151,705
Cash and cash equivalent at BEGINNING of the year	10	23,239,703	12,087,998
Cash and cash equivalent at END of the year		36,931,496	23,239,703

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 _____ 2021 and signed by:


Fund Account Manager
Edwin Kibet Rotich

**National Sub-County
Accountant**
David Odiyo
ICPAK M/No: 13213


Chairman NG-CDF Committee
Nicholas Kibet Korir

x. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	18,874,871	69,367,724	225,331,474	191,142,595	34,188,879	85%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
TOTALS	137,088,879	18,874,871	69,367,724	225,331,474	191,142,595	34,188,879	85%
PAYMENTS							
Compensation of Employees	2,800,000	3,152	1,200,000	4,003,152	2,818,554	1,184,598	70%
Use of goods and services	4,762,169	493,889	626,093	5,882,151	5,878,445	3,706	99%
Transfers to Other Government Units	63,750,000	11,350,000	54,050,000	129,150,000	88,150,000	41,000,000	68%
Other grants and transfers	62,776,710	1,051,799	9,101,631	72,930,140	54,088,400	18,841,740	74%
Acquisition of Assets	3,000,000	1,299,004	4,390,000	8,689,004	3,820,266	4,868,738	44%
Other Payments	-	4677027	-	4,677,027	-	4,677,027	0%
Funds pending approval**	-	-	-	-	-	-	0%
TOTALS	137,088,879	18,874,871	69,367,724	225,331,474	154755,665	70,575,809	85%

GIVE EXPLANATION ON ALL ITEMS BELOW 100% UTILIZATION

- i. On Receipts, the percentage of total Receipts from NG-CDF Board as a percentage of final budget is 85% due to non-disbursement of Kshs 34,188,879 within the financial year. Had we received the funds before the close of the financial year, we could have improved on our utilization of receipts performance.
- ii. Compensation of Employees stands at 70 % since payment of employees' wages is continuous.
- iii. Use of Goods and services is 99%, this was occasioned by non-disbursement of Kshs 3,706 within the financial year thus hindering us from achieving 100% utilization.
- iv. Transfer to other Government units is 68%, this was due the non-disbursement of Kshs 41,000,000 by the end of the financial year thereby hindering us from achieving 100%.
- v. Other grants and transfers 74%, this was due the non-disbursement of Kshs 18,841,740 by the end of the financial year thereby hindering us from achieving 100%.
- vii. Funds pending approval stands at 0%.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	70,575,809
Less undisbursed funds receivable from the Board as at 30 th June 2021	34,188,879
	36,386,930
Add Accounts payable	1610385
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	37,997,315

The NGCDF-Turbo Constituency financial statements were approved on _____ 2021 and signed by:


Fund Account Manager
 Edwin Kibet Rotich

National Sub-County
Accountant
 David Odiyo
 ICPAK M/No:13213


Chairman NG-CDF Committee
 Nicholas Kibet Korir

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,800,000	3,152	1,200,000	4,003,152	2,818,554	1,184,598
1.2 Committee allowances	1,500,000	300,000	300,000	2,100,000	2,100,000	-
1.3 Use of goods and services	2,010,169	-	326,093	2,336,262	2,333,945	2,317
Total	6,310,169	303,152	1,826,093	8,439,414	7,252,499	1,186,915
2.0 Monitoring and evaluation						
2.1 Capacity building	-	-	-	-	-	-
2.2 Committee allowances	1,252,000	-	-	1,252,000	1,252,000	-
2.3 Use of goods and services		193,889	-	193,889	192,500	1,389
Total	1,252,000	193,889	-	1,445,889	1,444,500	1,389
3.0 Emergency						
AIC Tarus Primary School	1,500,000			1,500,000	1,500,000	-
Saniak Invst			250,000	250,000	250,000	-
Eri Supplies			128,000	128,000	128,000	-
Trans High Way Auto Garage			282,000	282,000	282,000	-
Saniak Invst			250,000	250,000	250,000	-
Trans High Way Auto Garage			378,000	378,000	378,000	-
Santana Enterprise			250,000	250,000	250,000	-
Abc Bank						

*Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
			339,000	339,000	339,000	-
Trans High Way Auto Garage			197,500	197,500	197,500	-
Santana Enterprise			250,000	250,000	250,000	-
Trans High Way Auto Garage			199,000	199,000	199,000	-
Trans High Way Auto Garage			201,000	201,000	201,000	-
Santana Enterprise			250,000	250,000	250,000	-
Trans High Way Auto Garage			160,000	160,000	160,000	-
Abc Bank			250,000	250,000	250,000	-
3.5 Unutilised	5,692,207		813,741	6,505,948	-	6,505,948
Total	7,192,207	-	4,198,241	11,390,448	4,884,500	6,505,948
4.0 Bursary and Social Security						
4.1 Secondary Schools	7,200,000	-	-	7,200,000	7,147,000	53,000
4.2 Tertiary Institutions	34,974,640	2,300,000	-	37,274,640	36,889,400	385,240
4.3 Social Security	1,800,000	-	-	1,800,000	-	1,800,000
4.4 Special Needs	-	-	-	-	-	-
Total	43,974,640	2,300,000	-	46,274,640	44,036,400	2,238,240
5.0 Sports						
5.1 sports	1,603,390	1,051,799	2,000,000	4,655,189	3,567,500	1,087,689
Total	1,603,390	1,051,799	2,000,000	4,655,189	3,567,500	1,087,689
6.0 Environment				-	-	-
6.1 Environment	2,206,473	-	2,603,390	4,809,863		4,809,863
Total	2,206,473	-	2,603,390	4,809,863	-	4,809,863

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.0 Primary Schools Projects (List all the Projects)						
Chepkatet Hills Primary School	600,000	-	-	600,000	-	600,000
Chepkatet Hills Primary School	600,000	-	-	600,000	-	600,000
Aic Besiebor Pr. School	800,000	-	-	800,000	-	800,000
Ngenyilel Pr. School	600,000	-	-	600,000	-	600,000
Kachumba Pr. School	1,500,000	-	-	1,500,000	-	1,500,000
Kamagut Pr. School	1,200,000	-	-	1,200,000	-	1,200,000
Kapkong Pr. School	1,200,000	-	-	1,200,000	-	1,200,000
Kapkoros Fam Pr. School	500,000	-	-	500,000	-	500,000
Kapleketet Pr. School	1,200,000	-	-	1,200,000	-	1,200,000
Labuiywet Pr. School	600,000	-	-	600,000	-	600,000
Lower Kipkaren Pr. School	200,000	-	-	200,000	-	200,000
Lower Sosiani Pr. School	500,000	-	-	500,000	-	500,000
Mogoiywo Pr. School	300,000	-	-	300,000	-	300,000
Murgusi Pr. School	750,000	-	-	750,000	-	750,000
Ngenyilel Pr. School	500,000	-	-	500,000	-	500,000
Rcea Kiplombe Pr. School	500,000	-	-	500,000	-	500,000
Sambut Pr. School	700,000	-	-	700,000	-	700,000
St. Marys Magoon Pr. School	1,500,000	-	-	1,500,000	-	1,500,000
St Marys Pr. School	750,000	-	-	750,000	-	750,000
St Joseph Engoin Pr School	500,000	-	-	500,000	-	500,000
St Peters Kapkechui Pr School	200,000	-	-	200,000	-	200,000
St Patricks Pr School	750,000	-	-	750,000	-	750,000
Sugoi Gaa Pr School	1,000,000	-	-	1,000,000	-	1,000,000

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Symbios Kaibeiyo Pr School	500,000	-	-	500,000	-	500,000
Tebeson Gaa Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Tebeswet Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Teldet Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Tuiyobei Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Union Primary School	500,000	-	-	500,000	-	500,000
Teldet Primary School	-	950,000	-	950,000	950,000	-
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	-
Kapkoros Primary School	-	-	500,000	500,000	500,000	-
Kapkeben Primary School	-	-	150,000	1,500,000	1,500,000	-
Kapsaos Primary School	-	-	60,000	600,000	600,000	-
Emkoin Primary School	-	-	500,000	500,000	500,000	-
Kapyemit Primary School	-	-	150,000	1,500,000	1,500,000	-
Kapkoros Primary School	-	-	500,000	500,000	500,000	-
Kaabo 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	-	-	190,000	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	-
Kuresiet Primary School	-	-	700,000	700,000	700,000	-
Seiyot Primary School	-	-	800,000	800,000	800,000	-

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Leseru Primary School	-	-	400,000	400,000	400,000	-
Cheptabach North Pri. School	-	-	200,000	200,000	200,000	-
Cheramei Primary School	-	-	800,000	800,000	800,000	-
Ainapnetik Primary School	-	-	600,000	600,000	600,000	-
AIC Chepkongi Primary School	-	-	1,500,000	1,500,000	1,500,000	-
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 Chepkoiyo 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	-
Manzini Primary School	-	-	500,000	500,000	500,000	-
Elgon Estate Primary School	-	-	400,000	400,000	400,000	-
Kapkures Primary School	-	-	500,000	500,000	500,000	-
Kapkures Primary School	-	-	300,000	300,000	300,000	-
Milimani Tuiyobei Pri. School	-	-	500,000	500,000	500,000	-
Upendo Primary School	-	-	600,000	600,000	600,000	-
Mwangaza Primary School	-	-	600,000	600,000	600,000	-
AIC Kipyonget Primary School	-	-	900,000	900,000	900,000	-
Kipyonget Hill Primary School	-	-	800,000	800,000	800,000	-
Soin Primary School	-	-	500,000	500,000	500,000	-
Bukwo Primary School	-	-	750,000	750,000	750,000	-
Tuigoi Primary School	-	-	200,000	200,000	200,000	-

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chebaiywa Primary School	-	-	800,000	800,000	800,000	-
Labuiywet Primary School	-	-	200,000	200,000	200,000	-
Tendwa Osorongai Pri. School	-	-	500,000	500,000	500,000	-
Total	23,650,000	950,000	32,100,000	56,700,000	32,050,000	24,650,000
8.0 Secondary Schools Projects						
Ack Chepsaita Sec	1,500,000	-	-	1,500,000	-	1,500,000
Ack St John Sigowet Sec	1,500,000	-	-	1,500,000	-	1,500,000
Aic Ngenyilel Sec	2,000,000	-	-	2,000,000	-	2,000,000
Chebarus High School	1,200,000	-	-	1,200,000	1,200,000	-
Chebarus High School	1,500,000	-	-	1,500,000	-	1,500,000
Tapsagoi High School	2,000,000	-	-	2,000,000	2,000,000	-
St Anthony Boinet Sec	1,000,000	-	-	1,000,000	-	1,000,000
Christ The King Sambut Sec	1,500,000	-	-	1,500,000	-	1,500,000
Kamagut High School	1,000,000	-	-	1,000,000	1,000,000	-
Eld Township Sec	600,000	-	-	600,000	-	600,000
Kapchumba Sec	2,000,000	-	-	2,000,000	2,000,000	-
Kaplelach High School	1,000,000	-	-	1,000,000	1,000,000	-
Kapsaos Sec	7,500,000	-	-	7,500,000	7,500,000	-
Kapsaos Sec	2,000,000	-	-	2,000,000	2,000,000	-
Kosachei Sec	1,800,000	-	-	1,800,000	1,800,000	-
Leseru Boys High	700,000	-	-	700,000	700,000	-
Salvator Mundi Sec	3,500,000	-	-	3,500,000	3,000,000	500,000
St Marys Osorongai Sec	1,000,000	-	-	1,000,000	1,000,000	-
St Peters Soin Sec	300,000	-	-	300,000	-	300,000
St Peters Cheramei Sec	3,500,000	-	-	3,500,000	3,500,000	-

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Leseru Girls High School	1,000,000	-	-	1,000,000	1,000,000	-
Uasin Gishu High	1,000,000	-	-	1,000,000	1,000,000	-
Umoja Sec	1,000,000	-	-	1,000,000	1,000,000	-
Christ The King Sambut Sec	-	-	1,900,000	1,900,000	1,900,000	-
Kapsaas Secondary School	-	3,000,000	-	3,000,000	3,000,000	-
St. Peters Soin Sec. School	-	500,000	-	500,000	500,000	-
Aic Ngenyilel Secondary School	-	700,000	-	700,000	700,000	-
Murgusi Secondary School	-	900,000	-	900,000	900,000	-
Salvatori Mundi Murgusi Secondary School	-	3,000,000	-	3,000,000	3,000,000	-
Eldoret Kandie Sec. School	-	-	1,500,000	1,500,000	1,500,000	-
Kaplelach Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
Kiplombe Secondary School	-	-	900,000	900,000	900,000	-
Kapchumba Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
Ack St. John Sigowet Secondary School	-	-	500,000	500,000	500,000	-
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	-
Sugoi Girls Secondary School	-	-	500,000	500,000	-	500,000
Kosachei Secondary School	-	-	700,000	700,000	700,000	-
Kapteebe Secondary School	-	-	3,000,000	3,000,000	3,000,000	-
St. John Sokyot Sec. School	-	-	200,000	200,000	200,000	-
Umoja Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
Aic Kamoret Sec school	-	-	750,000	750,000	600,000	150,000
Total	40,100,000	8,100,000	21,950,000	70,150,000	56,100,000	14,050,000

Turbo Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.0 Tertiary institutions Projects	-	-	-	-	-	-
10.0 Security Projects						
Chepsaita Chief's Office	500,000	-	-	500,000	500,000	-
Cheramei Chief's Office	3,500,000	-	-	3,500,000	-	3,500,000
Kaptebee Chief's Office	800,000	-	-	800,000	-	800,000
Kilimani Chief's Office	1,200,000	-	-	1,200,000	-	1,200,000
Leseru Chief's Office	1,000,000	-	-	1,000,000	-	1,000,000
Sugoi Chief's Office	500,000	-	-	500,000	500,000	-
Tapsagoi Chief's Office	300,000	-	-	300,000	300,000	-
Sigawet Chief's Office	-	-	300,000	300,000	300,000	-
Total	7,800,000	-	300,000	8,100,000	1,600,000	6,500,000
-11.0 Acquisition of assets						
11.1 Motor Vehicles	-	-	-	-	-	-
11.2 Construction of NGCDF office	1,000,000	1,299,004	4,390,000	6,689,004	2,855,266	3,833,738
11.3 Purchase of furniture and equipment	1,600,000	-	-	1,600,000	965,000	635,000
11.4 Purchase of computers	400,000	-	-	400,000	-	400,000
Total	3,000,000	1,299,004	4,390,000	8,689,004	3,820,266	4,868,738
12.0 Others						
Innovation Hubs	-	4,677,027	-	4,677,027	-	4,677,027
Total	-	4,677,027	-	4,677,027	-	4,677,027
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879	18,874,871	69,367,724	225,331,474	154,755,665	70,575,809

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)							
Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
PAYMENTS							
Compensation of Employees	2,800,000	3,152	1,200,000	4,003,152	2,818,554	1,184,598	70%
Use of goods and services	4,762,169	493,889	626,093	5,882,151	5,878,445	3,706	100%
Transfers to Other Government Units	63,750,000	9,050,000	54,050,000	126,850,000	88,150,000	38,700,000	69%
Other grants and transfers	62,776,710	3,351,799	9,101,631	75,230,140	54,088,400	21,141,740	72%
Acquisition of Assets	3,000,000	1,299,004	4,390,000	8,689,004	3,820,266	4,868,738	44%
Other payments	-	4,677,027	-	4,677,027	-	4,677,027	0%
UNALLOCATED FUND	-	-	-	-	-	-	0%
TOTAL	137,088,879	18,874,871	69,367,724	225,331,474	154,755,665	70,575,809	69%

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Turbo Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 12 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board	B 041083	-	55,040,876
AIE NO	B 047450	-	600,000
AIE NO	B041229	-	4,000,000
AIE NO	B041346	-	20,000,000
AIE NO	B047762	-	7,000,000
AIE NO	B104166	-	19,000,000
AIE NO	B104500	-	9,000,000
	B049191	-	9,000,000
	B104782	69,367,724	-
	B124678	9,000,000	--
	B119667	12,000,000	-
	B126022	15,000,000	-
	B128299	6,900,000	-
	B132059	8,000,000	-
	B132353	6,000,000	-
	B119706	15,000,000	-
	B105109	10,000,000	-
	B126314	6,000,000	-
	B-----	15,000,000	-
	AIE NO.	-	-
TOTAL		172,267,724	123,640,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,221,824	1,996,848
Personal allowances paid as part of salary		
House Allowance	516,000	-
Transport Allowance	432,000	-
Leave allowance	-	-
Gratuity to contractual employees	630,730	-
Employer Contributions Compulsory national social security schemes	18,000	-
Total	2,818,554	1,996,848

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	60,000	2,130,860
Electricity	37,000	-
Water & sewerage charges	-	-
Office rent	773,286	630,056
Communication, supplies and services	157,509	94,507
Domestic travel and subsistence	324,000	-
Printing, advertising and information supplies & services	162,750	-
Rentals of produced assets	-	-
Training expenses	-	960,000
Hospitality supplies and services	-	0
Other committee expenses	60,000	1,960,000
Committee allowance	1,973,000	3,061,500
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,897,400	605,000
Fuel, oil & lubricants	-	950,000
Other operating expenses	41,500	-
Bank service commission and charges	330,000	-
Other Operating Expenses	-	390,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	33,000	753,000
Routine maintenance- other assets	29,000	240,000
Total	5,878,445	11,774,923

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	32,050,000	35,640,000
Transfers to secondary schools (see attached list)	56,100,000	13,800,000
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	88,150,000	49,440,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,977,000	5,760,000
Bursary – tertiary institutions (see attached list)	38,059,400	36,186,900
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	1,600,000	2,400,000
Sports projects (see attached list)	3,567,500	2,661,750
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	4,884,500	2,268,750
Total	54,088,400	49,277,400

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,855,266.00	3,764,831.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	965,000	-
Purchase of computers, printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
Total	3,820,266	3,764,831

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
AFRICAN BANKING CORPORATION LTD ELDORET BRANCH ACC No. 005215001005785	37,997,315	18,874,871
Total	37,997,315	18,874,871
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	1,610,385	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	1,610,385	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	18,874,871	12,087,998
Cash in hand	-	-
Imprest	-	-
Total	18,874,871	12,087,998

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of Employees	1,184,598	1,203,152
Use of goods and services	3,706	519,982
Transfers to Other Government Units	41,000,000	65,400,000
Other grants and transfers	18,841,740	10,153,430
Acquisition of Assets	4,868,738	5,689,004
Other Payments	4,677,027	4,677,027
Funds pending approval	-	-
Total	70,575,809	87,642,595

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	6,709,697	557,179
Total	6,709,697	557,179

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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
Construction of buildings	A	b	c	d=a-c	
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	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
1.0 Administration and Recurrent				
1.1 Compensation of Employees	Funds not received from NG-CDF Board	1,184,598		
1.2 Committee Allowances		-		
1.3 Use of Goods and Services	vote book balances	2,317		
Total		1,186,915		
2.0 Monitoring and Evaluation				
2.1 Capacity Building		-		
2.2 Committee Allowances		-		
2.3 Use of Goods and Services	vote book balances	1,389		
Total		1,389		
Emergency				
3.5 Un-utilized	Funds not received from NG-CDF Board	6,505,948		
Total		6,505,948		
4.0 Bursary and Social Security				
4.1 Secondary Schools	Funds not received from NG-CDF Board	53,000		
4.2 Tertiary Institutions	Funds not received from NG-CDF Board	385,240		
4.3 Social Security	Funds not received from NG-CDF Board	1,800,000		
Total		2,238,240		
5.0 Sports				
5.1	Funds not received from NG-CDF Board	1,087,689		
Total		1,087,689		
6.0 Environment				
6.1	vote book balances	4,809,863		
Total		4,809,863		

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7.0 Primary Schools Projects					
Chepkatet Hills Primary School	funds had just been disbursed from the board	600,000			
Chepkatet Hills Primary School	funds had just been disbursed from the board	600,000			
Aic Besiebor Pr. School	funds had just been disbursed from the board	800,000			
Nganyilel Pr. School	funds had just been disbursed from the board	600,000			
Kachumba Pr. School	funds had just been disbursed from the board	1,500,000			
Kamagut Pr. School	funds had just been disbursed from the board	1,200,000			
Kapkong Pr. School	funds had just been disbursed from the board	1,200,000			
Kapkoros Fam Pr. School	funds had just been disbursed from the board	500,000			
Kapleketet Pr. School	funds had just been disbursed from the board	1,200,000			
Labuiywet Pr. School	funds had just been disbursed from the board	600,000			
Lower Kipkaren Pr. School	funds had just been disbursed from the board	200,000			
Lower Sosiani Pr. School	funds had just been disbursed from the board	500,000			
Mogoiywo Pr. School	funds had just been disbursed from the board	300,000			
Murgusi Pr. School	funds had just been disbursed from the board	750,000			
Nganyilel Pr. School	funds had just been disbursed from the board	500,000			
Rcea Kiplombe Pr. School	funds had just been disbursed from the board	500,000			
Sambut Pr. School	funds had just been disbursed from the board	700,000			
St. Marys Mogoan Pr. School	funds had just been disbursed from the board	1,500,000			
St Marys Pr. School	funds had just been disbursed from the board	750,000			
St Joseph Engoin Pr School	funds had just been disbursed from the board	500,000			
St Peters Kapkechui Pr School	funds had just been disbursed from the board	200,000			
St Patricks Pr School	funds had just been disbursed from the board	750,000			
Sugoi Gaa Pr School	funds had just been disbursed from the board	1,000,000			
Symbios Kaibeio Pr School	funds had just been disbursed from the board	500,000			
Tebeson Gaa Pr School	funds had just been disbursed from the board	1,500,000			
Tebeswet Pr School	funds had just been disbursed from the board	1,500,000			
Teldet Pr School	funds had just been disbursed from the board	1,200,000			
Tuiyobei Pr School	funds had just been disbursed from the board	1,500,000			

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Union Primary School	funds had just been disbursed from the board	500,000	
Kapkoros Primary School	funds had just been disbursed from the board	500,000	
Kapkures Primary School	funds had just been disbursed from the board	500,000	
Total		24,650,000	
8.0 Secondary Schools Projects			
Ack Chepsaita Sec. school	Funds not received from NG-CDF Board	1,500,000	
Ack St John Sigowet Sec	Funds not received from NG-CDF Board	1,500,000	
Aic Ngenyilel Sec	Funds not received from NG-CDF Board	2,000,000	
Chebarus High School	Funds not received from NG-CDF Board	1,500,000	
St Anthony Boinet Sec	Funds not received from NG-CDF Board	1,000,000	
Christ The King Sambut Sec	Funds not received from NG-CDF Board	1,500,000	
Eld Township Sec	Funds not received from NG-CDF Board	600,000	
Salvator Mundi Sec	Funds not received from NG-CDF Board	500,000	
St Peters Soin Secondary school	Funds not received from NG-CDF Board	300,000	
Cheramei Secondary School	Funds not received from NG-CDF Board	3,000,000	
Sugoi Girls Secondary School	Funds not received from NG-CDF Board	500,000	
Aic Kamoret Secondary school	Funds not received from NG-CDF Board	150,000	
Total		14,050,000	
10.0 Security Projects			
Cheramei Chief's Office	Funds not received from NG-CDF Board	3,500,000	
Kapteebee Chief's Office	Funds not received from NG-CDF Board	800,000	
Kilimani Chief's Office	Funds not received from NG-CDF Board	1,200,000	
Leseru Chief's Office	Funds not received from NG-CDF Board	1,000,000	
Total		6,500,000	
11.0 Acquisition of Assets			
11.1 Motor Vehicles		-	
11.2 Construction of NGCDF Office	vote book balances	3,833,738	

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11.3 Purchase of Furniture and Equipment	vote book balances	635,000		
11.4 Purchase of Computers	vote book balances	400,000		
Total		4,868,738		
12.0 Other Payments		-		
Innovation Hubs	vote book balances	4,677,027		
Total		4,677,027		
13.0 Unallocated Fund				
Unapproved Projects		-		
AIA		-		
PMC Savings		-		
Total		-		
		70,575,809		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	-	2,776,370	-	2,776,370
Transport equipment	5,500,000	-	-	5,500,000
Office equipment, furniture and fittings	803,374	965,000	-	1,768,374
ICT Equipment, Software and Other ICT Assets	-	78,896	-	78,896
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	6,303,374	3,820,266	-	10,123,640

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21 As at 30/6/2021	Bank Balance 2019/20 As at 30/06/20
Kapyemit Primary School	Cooperative Bank	01141598621200	1,423	60
Soin Primary School	Cooperative Bank	01141685945900	158	1,68
Tendwa Osorongai Primary	Cooperative Bank	01141598643400	7,243	3,46
Tuigoi Primary School	Cooperative Bank	01141685242000	4,034	202,53
Aic Besiebor Primary School	Cooperative Bank	01141685242000	809,506	9,50
Chepsaita Primary School	Cooperative Bank	01141598390000	5,263	5,26
Kanetik Polytechnic	Cooperative Bank	01141598390000	1,213	1,21
Murgusi Primary School	Cooperative Bank	01141598632800	1,560	1,56
Kombaeren Primary School	Cooperative Bank	01141598996800	1,473	7,37
Lower Sosiani Primary School	Cooperative Bank	01141598987400	105,010	1,91
Chepkoiyo North Primary School	Cooperative Bank	01141598197600	2,848	2,74
Kaptendon Primary School	Cooperative Bank	01141598572400	1,361	1,48
Mwangaza Primary School	Cooperative Bank	01141598540300	1,153	1,27
Upendo Primary School	Cooperative Bank	01141598978100	1,013	1,16
Milimani Primary School	Cooperative Bank	01141685269200	858	85
Chepkemel Primary School	Cooperative Bank	01141685241300	754	75
Murgor Hill Primary School	Cooperative Bank	01141685903900	962	96
Sugoi Primary School	Cooperative Bank	01141685279100	2,413	88
Tuiyobei Gaa Primary School	Cooperative Bank	01141598179300	2,383	2,08
Kosachei Primary School	Cooperative Bank	01141598337800	4,258	3,23
Chepkumia Primary School	Cooperative Bank	01141458463700	2,938	3,29
Tapsagoi Primary School	Cooperative Bank	01141598213100	821	82
Tuiyobei Gaa Primary School	Cooperative Bank	01141598179300	2,383	2,08

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PMC	Bank	Account number	Bank Balance 2020/21 As at 30/6/2021	Bank Balance 2019/20 As at 30/06/2020
Manzini Primary School	Cooperative Bank	01141598187000	145,817	459
AIC Tired Primary School	Cooperative Bank	01141685239900	4,093	4,093
St. Joseph Emgoin Primary	Cooperative Bank	01141685115900	512,683	12,683
Kapleketet Primary School	Cooperative Bank	01139686536100	30,291	2,469
Chebarus Primary School	Cooperative Bank	01141598588700	5,243	4,153
Cheramei Primary School	Cooperative Bank	01141686005700	2	3,984
Kapkeben Primary School	Cooperative Bank	01141598541300	458	3,098
Emkoin Primary School	Cooperative Bank	01141598614400	6,498	6,373
Kaptich Primary School	Cooperative Bank	01141598289200	7,793	7,393
Sigowet Primary School	Cooperative Bank	01141685271200	5,953	5,953
Kuresiet Primary School	Cooperative Bank	01141685295200	1,171	4,103
Atnas Kandie Primary School	Cooperative Bank	01141598571300	656	66,837
Chepkongi Primary School	Cooperative Bank	01141686104300	663	663
Mogoon Primary School	Cooperative Bank	01141686104300	1,125	1,126
Kolongei Primary School	Cooperative Bank	01141598013900	24	24
St. Columbans Primary Sch.	Cooperative Bank	01141685240900	2,288	2,288
Chemalal Primary School	Cooperative Bank	01141598217400	127,128	127,493
Kapchumba Primary School	Cooperative Bank	01141685277800	1,503,062	2,862
Kapkong Primary School	Cooperative Bank	01141598533800	1,201,373	1,373
Kaaboi Primary School	Cooperative Bank	01141598585800	1	1
Sambut Primary School	Cooperative Bank	01141685106300	471,169	5,583
Ngenyilel Primary School	Cooperative Bank	01141598973500	1,101,448	33,843
Labuiywet Primary School	Cooperative Bank	01141598990500	619,748	3,598
Total			6,709,697	557,179

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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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2.1	Variances between amounts in financial statements and supporting schedules	The supporting schedules have since been updated and the variance has been resolved	Resolved on management letter	Resolved
4.3.1	Bank reconciliation statement as 30 June 2019	Unpresented bursary cheques that were stale have since been reversed and reissued to other deserving students	Resolved on management letter	Resolved
4.4.1	Compensation of employees	Employment records have since been availed	Resolved on management letter	Resolved
4.5.1	Failure to avail expenditure returns	Payment vouchers have since been availed	Resolved on management letter	Resolved
4.6.2	Transfers to other government units	Financial statements have been fairly stated to reflect the missing transfers	Resolved on management letter	Resolved
4.7	Other grants and transfers	All payment vouchers have been availed for audit. Constituency bursary committee has been established.	Resolved on management letter	Resolved
4.8	Acquisition of assets/ office construction	The payments certificates used for payments have since been availed.	Resolved on management letter	Resolved